

FILED FOR RECORD  
AT 4 39 O'Clock P M

AUG 16 2021

LORI BOHANNON, County Clerk  
Wichita County, Texas

By RM Deputy

**PROPOSED BUDGET  
WICHITA COUNTY, TEXAS**

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**YEAR 2022**

**TO BE CONSIDERED BY  
COMMISSIONERS COURT  
ON  
SEPTEMBER 13, 2021**

**WICHITA COUNTY  
FISCAL YEAR 2021-2022  
BUDGET COVER PAGE**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,453,667, which is a 5.2 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$463,995.

The members of the governing body voted on the budget as follows:

**FOR:**

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

**Property Tax Rate Comparison**

	<b>2020-2021</b>	<b>2021-2022</b>
Property Tax Rate:	\$0.644005/100	\$0.633686/100
No New Revenue Tax Rate:	\$0.644005/100	\$0.613841/100
NNR M & O Tax Rate:	\$0.584375/100	\$0.575837/100
Voter Approval Tax Rate:	\$0.673701/100	\$0.662587/100
Debt Rate:	\$0.068874/100	\$0.070528/100

Total debt obligation for Wichita County secured by property taxes:	\$5,505,880
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## Notice Required by Local Government Code 145.0045

### Itemization of Certain Expenditures Required in Certain Political Subdivision Budgets

Comparison between expenditures in Proposed Budget and actual expenditures made for same purpose in preceding year.

<u>Purpose</u>	<u>Expenditures</u>	
	<u>Proposed</u>	<u>Actual Last Year</u>
Legislature and administrative activities to directly or indirectly or attempt to influence the outcome of legislation or administrative action.	None	None

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## 2022 Proposed Budget Preface and Policies

We are all still recovering from the unusual times that have occurred over the past year or more. We are proud that most of our offices maintained a significant level of safety and service to the public.

While we anticipated reduced income due to the courts being closed and the hardships placed on businesses and job holders who were unemployed, property taxes were paid. The Commissioners Court held the tax rate at the reduced no new revenue tax rate for 2021 due to an increase in the tax base value. For 2022, the tax base increased 5%. The Commissioners Court will add two cents to that rate to give pay raises to county personnel and pay for county building projects to include a new elevator and remodeling in the Scott Street Annex and the Courthouse as well as other projects.

In an effort to keep tax rates at a responsible level, we balance the budget with reserve funds rather than tax. It is a balancing act to estimate indigent healthcare, indigent defense and jail expenses. We will have a new fund with the American Recovery Fund proceeds received this year and again in 2022, totaling over twenty-five million dollars. We are awaiting more detailed and defined federal guidelines before obligating those funds.

The Court will continue to put funds for potentially designated purposes in the 409 Contingency Fund as well as for specialized equipment and contemplated office changes that will be developed as the situations arise.

### **Personnel**

- a) Personnel vacancies are to be advertised as a range from a beginning amount up to the approved salary line. Higher pay within budget may be approved by the Commissioners Court with justification. Under the new payroll plan, salaries are set at a maximum. New employees should be brought in at a lower level and advanced over determined periods of performance and time by the Department Head.
- b) All exempt and non-exempt employees must be on the electronic TimeClock System by January 1, 2022. Exempt employees will use the TimeClock System to log their used sick and vacation hours. **All Department Heads will review designation of exempt and non-exempt for all of their employees.**
- c) County vehicles are only to be operated for official county business.

### **Fiscal restrictions**

- a) Purchase requests for individual items costing \$5,000 or more will be placed in the Contingency Funds line items in Departments 409 (Non-Departmental) depending on the nature of their use.
- b) For 409 purchases, coordination should be made with the Administrative Assistant to the Commissioners Court and the Auditor's Office.

- c) All technology software and hardware requests for purchase shall be coordinated with the Director of Information Technology. This includes any program or device, regardless of cost, and regardless of funding source, that will interact with the local area network or vendor hosted (cloud) solutions.
- d) All purchases costing \$5,000 or more must be submitted to Commissioners Court for approval in advance except the Sheriff's ammunition orders, jail supplies, and maintenance emergencies which require immediate action.
- e) Department requests for ammunition, tasers, vests, and chemical weapons will be coordinated through the Sheriff and his Deputy Chief. This is being done to maximize grant requests and allow for better purchasing power.
- f) Uniform allowance of \$500 per designated person will be noted in each budget. It will be paid at 0.24 cents per hour plus an average of 16 hours of overtime per pay period which will make the employee whole, less income tax, in most cases.
- g) Dues for membership in professional organizations paid with county funds will be limited to the elected official, department head, and chief deputy unless approved by Commissioners Court.
- h) Only the elected official, department head, or chief deputy will attend conferences unless approved by Commissioners Court.
- i) Health insurance for county personnel will terminate on the last day of month in which they worked and not carried forward through accrued time. Elected officials and department heads are directed to monitor and control these terminations.

### **Out of County Travel**

Funds must be available in advance by budget with the submission of a detailed travel budget. Departments that do not submit detailed travel budgets will have their previous conference registration and travel funds held in account 409 and must submit travel/conference requests to the Commissioners Court before traveling.

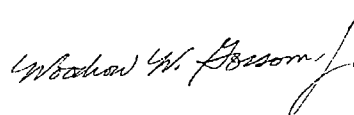
- a) Hotel rooms for conferences should be booked at the conference rates or less. Circumstances that present higher rates may be booked, but must receive approval from the Commissioners Court PRIOR to travel. Hotel reimbursements will be at the conference rate unless advanced approval was received by the Commissioners Court.
- b) Other hotel bookings should be at the state rate or less unless approved in advance by the Commissioners Court.
- c) Meal reimbursement for day travel has to be run through payroll based upon receipts not to exceed single meal allowance.
- d) All employee reimbursements are now being done through payroll.

## **Unbudgeted / Over-Budget Expenditures and Budget Amendments**

If, during the year, the total annual expenses for a major category are projected to exceed the original budget amount, a budget amendment will be required. A calculation will be prepared that computes expenses through the end of the year based on historical costs and current year events.

- a) The calculation of the cost projection will be prepared by:
  - i. The department and reviewed by the County Auditor or
  - ii. The County Auditor.
  
- b) Once the cost projection is complete, funding to cover the anticipated shortfall may be requested through transfers. When the shortfall cannot be covered by moving money between lines in the same major category than a **Formal Budget Amendment (FBA)** that is authorized by a Commissioners Court order will be required. FBA's MUST be requested and approved in advance of the purchase order or actual purchase. The transfer request will generally follow the order below:
  - i. From within the departmental budget from one major category to another.
  
  - ii. If an elected official or department head manages multiple departmental budgets, from one departmental budget major category to the deficit department's major category.
  
  - iii. If the cost projection shows that the departmental budget(s) will not have enough money to cure the entire shortfall, the department may request a transfer from General Fund Non-Departmental Contingencies (100.409.4902) to cover the remaining deficit.
  
  - iv. Approval of Formal Budget Amendments is at the sole discretion of the Commissioners Court. If the Commissioners Court does not approve the transfer, then no further purchases can legally be made once the original budget amount has been depleted.

Two public hearings will be conducted on Tuesday, September 7, 2021; the first one at 10:00 a.m. and the second at 6:00 p.m. This is still a working document and is subject to change at the 10:00 a.m. meeting on September 13, 2021 when the 2022 Budget will be adopted. The tax rate is scheduled to be set for the 2022 tax year in meeting of Commissioners Court on September 13 after budget adoption.



Woodrow W. Gossom, Jr.  
County Judge

# TRANSFERS

<u>From Fund</u>	<u>To Fund</u>	<u>Amount</u>	<u>Reason</u>
100 General	242 Law Library	\$ 215,366	Fund not self-supporting
100 General	237 County Records	24,080	Fund not self-supporting
100 General	221 Road & Bridge #1	269,748	Correction of prior
100 General	222 Road & Bridge #2	269,748	year vehicle sales
100 General	223 Road & Bridge #3	269,748	tax commission
100 General	224 Road & Bridge #4	269,748	allocations
	<b>Total from General Fund</b>	<b><u>\$ 239,446</u></b>	
221 Road & Bridge #1	225 Joint Road & Bridge	\$ 100,000	Joint fund support
222 Road & Bridge #2	225 Joint Road & Bridge	100,000	Support and repayment
223 Road & Bridge #3	225 Joint Road & Bridge	100,000	Support and repayment
224 Road & Bridge #4	225 Joint Road & Bridge	100,000	Joint fund support & replacement
	<b>Total to Joint Fund</b>	<b><u>\$ 400,000</u></b>	
221 Road & Bridge #1	100 General Fund	269,748	Correction of prior
222 Road & Bridge #2	100 General Fund	269,748	year vehicle sales
223 Road & Bridge #3	100 General Fund	269,748	tax commission
224 Road & Bridge #4	100 General Fund	269,748	allocations
		<b><u>\$ 1,078,992</u></b>	
	<b>Total R &amp; B</b>	<b><u>\$ 1,478,992</u></b>	
	<b>Grand Total</b>	<b><u>\$ 1,718,438</u></b>	
241 Sheriff Forfeiture	100 General Fund		<b>Transfers to be determined</b>
248 Juvenile Case Manager	100 General Fund		<b>for the following purposes:</b>
249 Family Protection	100 General Fund		Reimbursements
254 JP Technology	100 General Fund		Case Manager Salary
261 TAC Dealer Veh Inv Tax	100 General Fund		Support Agreement
Other Special Revenue Funds	100 General Fund		Reimbursements
			Deputy Salary
			Expenditures as may be authorized



# STATEMENT OF INDEBTEDNESS WICHITA COUNTY, TEXAS

<u>Issue</u>	<u>2022 Payments</u>			<u>Principal</u>
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Balance</u> <u>12/31/2022</u>
Wells Fargo Tax Note	\$ 600,000	\$ 21,350	\$ 621,350	\$ 620,000
Postel Sheriff Vehicle Note	151,917	3,822	155,739	153,816
2017 LEC Bond	1,285,000	2,527,175	3,812,175	57,580,000
Texoma CCU Note	979,782	58,442	1,038,224	2,017,254
<b>Total</b>	<b>\$ 3,016,699</b>	<b>\$ 2,610,789</b>	<b>\$ 5,627,488</b>	<b>\$ 60,371,070</b>

Excess Tax Collection    \$ 121,609  
Total Current Debt Payments secured by Property Taxes    \$ 5,505,880

# 2022 SOURCES OF INCOME WICHITA COUNTY, TEXAS

<u>REVENUE SOURCES</u>		<u>Total Estimated Collections</u>
<b>Funds Financed with Taxes, Other Revenues and Accumulated Reserves</b>		
310	Taxes - Current and Prior Rolls	\$ 49,613,839
320	Licenses & Permits	2,671,700
330	State and Federal Contracts	594,980
340	Fees of Office & Other Fees	3,287,400
350	Fines and Forfeitures	655,000
370	Miscellaneous Revenues	2,797,700
900	Transfers Between Funds	793,349
<b>TOTAL ESTIMATED COLLECTIONS &amp; TRANSFERS</b>		<b>60,413,968</b>
1000	<b>TRANSFERS FROM OPERATING RESERVES</b>	<b>19,479,207</b>
<b>TOTAL FOR TAX &amp; FEE FUNDS</b>		<b>79,893,175</b>

<u>ESTIMATED REQUIREMENTS</u>		<u>Total Estimated Requirements</u>
<b>Funds Financed with Taxes, Other Revenues and Accumulated Reserves</b>		
100	General Fund	\$ 60,000,000
2XX	Road and Bridge Funds	5,434,007
236	Courthouse Security Fund	76,000
237	County Wide Records Management Fund	69,080
238	County Clerk Records Management Fund	263,826
239	District Clerk Records Management Fund	112,407
242	Law Library Fund	310,366
301	Debt Service Fund	5,627,489
401	Permanent Improvement Fund	8,000,000
<b>TOTAL FOR TAX &amp; FEE FUNDS</b>		<b>79,893,175</b>

# RECAPITULATION

## WICHITA COUNTY BUDGET 2022

### Constitutional and Statutory Tax and Fee Funds

<u>FUND</u>	<u>TAX RATE</u>	<u>TAXES</u>	<u>OTHER INCOME</u>	<u>TRANSFERS IN</u>	<u>FROM OPERATING RESERVES</u>	<u>BUDGET REQUIREMENTS</u>
<b>Funds Financed with Taxes, Other Revenues and Accumulated Reserves</b>						
General Fund	0.518757	\$ 40,259,838	\$ 7,587,780	\$ -	\$ 12,152,382	\$ 60,000,000
*Road & Bridge (Special R&B Tax)	0.040000	3,104,332	1,831,000	400,000	98,675	5,434,007
Courthouse Security Fund	-	-	42,000	-	34,000	76,000
County Wide Records Mgt. Fund	-	-	45,000	24,080	-	69,080
County Clerk Records Mgt. Fund	-	-	236,000	-	27,826	263,826
District Clerk Records Mgt. Fund	-	-	60,000	-	52,407	112,407
Law Library Fund	-	-	95,000	215,366	-	310,366
Debt Service Fund	0.070528	5,473,586	-	153,903	-	5,627,489
Permanent Improvement Fund	0.010000	776,083	110,000	-	7,113,917	8,000,000
	<b>\$ 0.639285</b>	<b>\$ 49,613,839</b>	<b>\$ 10,006,780</b>	<b>\$ 793,349</b>	<b>\$ 19,479,207</b>	<b>\$ 79,893,175</b>

<u>Values Assessed in</u> ----->	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<u>For Use in County Fiscal Year</u> --->	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Certified Values	\$ 7,845,650,813	\$ 7,441,850,215	\$ 7,173,356,997	\$ 6,880,555,202	\$ 6,670,256,106
Taxable Values for County revenue	\$ 7,760,827,890	\$ 7,350,858,506	\$ 7,061,249,653	\$ 6,804,927,862	\$ 6,597,280,475
Constitutional Tax Rate	0.599285	0.604595	0.631815	0.642147	\$ 0.657303
<b>Ad Valorem Taxes</b>	<b>\$ 46,509,477</b>	<b>\$ 44,442,923</b>	<b>\$ 44,614,034</b>	<b>\$ 43,697,640</b>	<b>\$ 43,364,122</b>
Road & Bridge Special Rate	0.040000	0.039410	0.040000	0.015000	-
Special Taxes	\$ 3,104,331	\$ 2,896,973	\$ 2,824,500	\$ 1,020,739	-
Total Rate	\$ 0.639285	\$ 0.644005	\$ 0.671815	\$ 0.657147	\$ 0.657303
Total Levy	\$ 49,613,809	\$ 47,339,896	\$ 47,438,534	\$ 44,718,379	\$ 43,364,122

#### Special Road & Bridge Tax

\*Authority - Court Order 5570-C of November 6, 1954 canvassing returns and declaring results of an election held in Wichita County on November 2, 1954 on the proposition:

"Shall the Commissioners' Court of Wichita County, Texas, be authorized to levy upon the property within said county an additional Road Tax not to exceed (15¢) on the One Hundred (\$100) Dollars worth of taxable property under the provisions of the amendment adopted in 1890 to Article 8, Section 9 of the Constitution and so authorized by Article 6790 of the revised Civil Statutes of 1925, such tax to be levied and collected for the further maintenance of public roads within said county?"

*Proposition passed 6,867 votes for - 2,734 votes against.*

**COMPARISON OF 2022 BUDGET AND 2021 BUDGET  
AND ACTUAL RECEIPTS AND EXPENDITURES FOR 2020 AND 2019**

	RECEIPTS			EXPENDITURES			Gain (Loss)
	Revenue	Transfer In	Total	Exp	Transfer Out	Total	
<b>General Fund</b>							
2022 Budget	\$47,847,618	\$12,152,382	60,000,000	\$60,000,000	-	\$60,000,000	-
2021 Budget	44,444,206	13,955,794	58,400,000	53,172,492	5,227,508	58,400,000	-
2020 Actual	45,827,506	130,849	45,958,355	41,553,507	1,172,011	42,725,518	3,232,837
2019 Actual	45,753,929	-	45,753,929	40,490,541	2,868,567	43,359,108	2,394,821
<b>R&amp;B #1</b>							
2022 Budget	1,236,083	-	1,236,083	1,136,083	100,000	1,236,083	-
2021 Budget	1,354,242	-	1,354,242	1,006,318	137,688	1,144,006	210,236
2020 Actual	824,373	44,950	869,323	762,438	87,723	850,161	19,162
2019 Actual	918,006	46,602	964,608	761,378	-	761,378	203,230
<b>R&amp;B #2</b>							
2022 Budget	1,228,757	110,000	1,338,757	1,121,179	217,578	1,338,757	-
2021 Budget	1,334,243	-	1,334,243	1,632,944	244,814	1,877,758	(543,515)
2020 Actual	1,703,925	-	1,703,925	1,214,820	191,083	1,405,903	298,022
2019 Actual	663,617	-	663,617	1,061,938	194,617	1,256,555	(592,938)
<b>R&amp;B #3</b>							
2022 Budget	1,240,083	-	1,240,083	1,140,083	100,000	1,240,083	-
2021 Budget	1,354,242	-	1,354,242	922,740	112,500	1,035,240	319,002
2020 Actual	820,662	600	821,262	649,555	140,771	790,326	30,936
2019 Actual	713,847	166,666	880,513	869,474	-	869,474	11,039
<b>R&amp;B #4</b>							
2022 Budget	1,231,083	227,789	1,458,872	1,279,758	179,114	1,458,872	-
2021 Budget	1,334,243	-	1,334,243	1,174,894	199,221	1,374,115	(39,872)
2020 Actual	1,266,727	-	1,266,727	967,748	98,408	1,066,156	200,571
2019 Actual	927,480	-	927,480	743,043	193,383	936,426	(8,946)
<b>R&amp;B #5</b>							
2022 Budget	-	614,479	614,479	374,078	240,401	614,479	-
2021 Budget	-	645,769	645,769	353,460	292,309	645,769	-
2020 Actual	11,875	281,508	293,383	596,438	75,270	671,708	(378,325)
2019 Actual	1,794	740,316	742,110	426,569	-	426,569	315,541
<b>Total R&amp;B</b>							
2022 Budget	4,936,006	952,268	5,888,274	5,051,181	837,093	5,888,274	-
2021 Budget	5,376,970	645,769	6,022,739	5,090,356	986,532	6,076,888	(54,149)
2020 Actual	4,627,562	327,058	4,954,620	4,190,999	593,255	4,784,254	170,366
2019 Actual	3,224,744	953,584	4,178,328	3,862,402	388,000	4,250,402	(72,074)

# COMPARISON OF 2022 BUDGET AND 2021 BUDGET AND ACTUAL RECEIPTS AND EXPENDITURES FOR 2020 AND 2019

	<u>RECEIPTS</u>			<u>EXPENDITURES</u>			<u>Gain (Loss)</u>
	<u>Revenue</u>	<u>Transfer In</u>	<u>Total</u>	<u>Exp</u>	<u>Transfer Out</u>	<u>Total</u>	
<b>Courthouse Security</b>							
2022 Budget	42,000	34,000	76,000	76,000		76,000	-
2021 Budget	40,000	36,000	76,000	76,000		76,000	-
2020 Actual	41,490	-	41,490	1,196		1,196	40,294
2019 Actual	42,464	-	42,464	2,137		2,137	40,327
<b>Court Records</b>							
2022 Budget	45,000	24,080	69,080	69,080	-	69,080	-
2021 Budget	40,000	27,508	67,508	67,508	-	67,508	-
2020 Actual	28,997	15,000	43,997	59,996	-	59,996	(15,999)
2019 Actual	35,716	3,000	38,716	58,759	-	58,759	(20,043)
<b>Co. Clk. Rec.</b>							
2022 Budget	236,000	27,826	263,826	263,826	-	263,826	-
2021 Budget	175,000	80,845	255,845	255,845	-	255,845	-
2020 Actual	241,343	-	241,343	184,437	-	184,437	56,906
2019 Actual	272,706	-	272,706	322,905	-	322,905	(50,199)
<b>Dist. Clk. Rec.</b>							
2022 Budget	60,000	52,407	112,407	112,407	-	112,407	-
2021 Budget	50,000	62,259	112,259	112,259	-	112,259	-
2020 Actual	48,517	-	48,517	94,411	-	94,411	(45,894)
2019 Actual	56,918	-	56,918	87,791	-	87,791	(30,873)
<b>Law Library</b>							
2022 Budget	95,000	215,366	310,366	310,366	-	310,366	-
2021 Budget	60,000	250,263	310,263	310,263	-	310,263	-
2020 Actual	81,703	200,000	281,703	297,254	-	297,254	(15,551)
2019 Actual	88,022	200,000	288,022	299,047	-	299,047	(11,025)
<b>Total Other Fee Funds</b>							
2022 Budget	478,000	353,679	831,679	831,679	-	831,679	-
2021 Budget	365,000	456,875	821,875	821,875	-	821,875	-
2020 Actual	442,050	215,000	657,050	637,294	-	637,294	19,756
2019 Actual	495,826	203,000	698,826	770,639	-	770,639	(71,813)
<b>Debt Service</b>							
2022 Budget	5,039,028	588,461	5,627,489	5,627,489	-	5,627,489	-
2021 Budget	5,092,717	574,035	5,666,752	5,666,752	-	5,666,752	-
2020 Actual	5,130,918	276,413	5,407,331	8,546,452	-	8,546,452	(3,139,121)
2019 Actual	5,001,872	208,520	5,210,392	5,429,240	-	5,429,240	(218,848)

# COMPARISON OF 2022 BUDGET AND 2021 BUDGET AND ACTUAL RECEIPTS AND EXPENDITURES FOR 2020 AND 2019

	<u>RECEIPTS</u>			<u>EXPENDITURES</u>			<u>Gain (Loss)</u>
	<u>Revenue</u>	<u>Transfer In</u>	<u>Total</u>	<u>Exp</u>	<u>Transfer Out</u>	<u>Total</u>	
<b>PI Fund</b>							
2022 Budget	886,083	7,113,917	8,000,000	8,000,000	-	8,000,000	-
2021 Budget	845,086	3,154,914	4,000,000	4,000,000	-	4,000,000	-
2020 Actual	1,524,318	664,148	2,188,466	36,932,671	83,491	37,016,162	(34,827,696)
2019 Actual	504,620	2,242,276	2,746,896	4,037,374	-	4,037,374	(1,290,478)
<b>Grand Total</b>							
2022 Budget	\$59,186,735	\$21,160,707	\$80,347,442	\$79,510,349	\$837,093	\$80,347,442	-
2021 Budget	\$56,123,979	\$18,787,387	\$74,911,366	\$68,751,475	\$6,214,040	\$74,965,515	(\$54,149)
2020 Actual	\$57,552,354	\$1,613,468	\$59,165,822	\$91,860,923	\$1,848,757	\$93,709,680	(\$34,543,858)
2019 Actual	\$54,980,991	\$3,607,380	\$58,588,371	\$54,590,196	\$3,256,567	\$57,846,763	\$741,608

# END OF YEAR FUND BALANCES

<u>Fund Name</u>	<u>Estimated 2021</u>	<u>Actual 2020</u>	<u>Actual 2019</u>
General	\$ 26,000,000	\$ 25,856,476	\$ 21,254,767
Road & Bridge Precinct No. 1	1,600,000	1,203,348	1,183,559
Road & Bridge Precinct No. 2	600,000	203,825	(94,572)
Road & Bridge Precinct No. 3	1,700,000	1,318,113	1,157,451
Road & Bridge Precinct No. 4	800,000	380,708	180,137
Road & Bridge Precinct No. 5	500,000	641,380	660,448
Courthouse Security	340,000	317,034	276,740
County Wide Records Management	-	(11,007)	4,992
County Clerk Records Management	110,000	118,614	127,897
District Clerk Records Management	150,000	188,727	234,621
Law Library	70,000	65,395	80,946
Debt Service	350,000	341,837	184,364
Permanent Improvement	5,000,000	13,180,490	3,750,119
Tyler Software Fund - <b>Rolled into GF</b>	-	-	895,458
Limited Tax Note Fund - <b>Rolled into PI</b>	-	-	278,366
Jail & Sheriff Building Project - <b>Rolled in PI</b>	-	-	45,162,660
<b>Total</b>	<b>\$ 37,220,000</b>	<b>\$ 43,804,940</b>	<b>\$ 75,337,953</b>

**2022**

**REVENUE BUDGET**

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**SUMMARY**



# 2022 REVENUE BUDGET

<u>Description</u>	<u>Revenue Source</u>	<u>2022</u>
<b><u>Fund 100 General</u></b>		
	From Operating Balance	\$ 12,152,382
310/314	Ad Valorem Taxes	40,259,838
320	Licenses & Permits	1,271,700
330	State and Federal Contracts	594,980
340	Fees for Service	2,829,400
350	Fines & Forfeitures	295,000
370	Other Revenue	2,596,700
900	Transfer from Other Funds	-
	<b>TOTAL REVENUE FUND 100</b>	<b><u>\$ 60,000,000</u></b>
 <b>ROAD AND BRIDGE PRECINCTS</b>		
<b>Fund 221 Precinct #1</b>		
	From Operating Balance	\$ -
310/314	Ad Valorem Taxes (Spec R & B Tax)	776,083
320	Licenses & Permits	350,000
350	Fines and Forfeitures	90,000
370	Other Revenue (OT, interest & CTIF)	20,000
	<b>TOTAL REVENUE FUND 221</b>	<b><u>\$ 1,236,083</u></b>
 <b>Fund 222 Precinct #2</b>		
	From Operating Balance	\$ -
310/314	Ad Valorem Taxes (Spec R & B Tax)	776,083
320	Licenses & Permits	350,000
350	Fines and Forfeitures	90,000
370	Other Revenue (OT, interest & CTIF)	12,000
	<b>TOTAL REVENUE FUND 222</b>	<b><u>\$ 1,228,083</u></b>
 <b>Fund 223 Precinct #3</b>		
	From Operating Balance	\$ -
310/314	Ad Valorem Taxes (Spec R & B Tax)	776,083
320	Licenses & Permits	350,000
350	Fines and Forfeitures	90,000
370	Other Revenue (OT, interest & CTIF)	24,000
	<b>TOTAL REVENUE FUND 223</b>	<b><u>\$ 1,240,083</u></b>
 <b>Fund 224 Precinct #4</b>		
	From Operating Balance	\$ 98,675
310/314	Ad Valorem Taxes (Spec R & B Tax)	776,083
320	Licenses & Permits	350,000
350	Fines and Forfeitures	90,000
370	Other Revenue (OT, interest & CTIF)	15,000
	<b>TOTAL REVENUE FUND 224</b>	<b><u>\$ 1,329,758</u></b>

# 2022 REVENUE BUDGET

<u>Description</u>	<u>Revenue Source</u>	<u>2022</u>
<b>Fund 225 Precinct #5</b>		
	From Operating Balance	\$ -
900	Transfer from Other Funds	400,000
	<b>TOTAL REVENUE FUND 225</b>	<u>\$ 400,000</u>
	<b>TOTAL REVENUE ALL R&amp;B FUNDS</b>	<u>\$ 5,434,007</u>
<b>Fund 236 Courthouse Security</b>		
	From Operating Balance	\$ 34,000
340	Fees for Service	42,000
	<b>TOTAL REVENUE FUND 236</b>	<u>\$ 76,000</u>
<b>Fund 237 County Wide Records Management</b>		
	From Operating Balance	\$ -
340	Fees for Service	45,000
900	Transfer from Other Funds	24,080
	<b>TOTAL REVENUE FUND 237</b>	<u>\$ 69,080</u>
<b>Fund 238 County Clerk Records Management</b>		
	From Operating Balance	\$ 27,826
340	Fees for Service	216,000
370	Other Revenue	20,000
	<b>TOTAL REVENUE FUND 238</b>	<u>\$ 263,826</u>
<b>Fund 239 District Clerk Records Management</b>		
	From Operating Balance	\$ 52,407
340	Fees for Service	60,000
	<b>TOTAL REVENUE FUND 239</b>	<u>\$ 112,407</u>
<b>Fund 242 Law Library</b>		
	From Operating Balance	\$ -
340	Fees for Service	95,000
900	Transfer from General	215,366
	<b>TOTAL REVENUE FUND 242</b>	<u>\$ 310,366</u>
<b>Fund 301 Debt Service</b>		
	From Operating Balance	\$ -
310/314	Ad Valorem Taxes	5,039,028
370	Other Revenue	-
900	Transfer from Other Funds	588,461
	<b>TOTAL REVENUE FUND 301</b>	<u>\$ 5,627,489</u>
<b>Fund 401 Permanent Improvements</b>		
	From Operating Balance	\$ 7,113,917
310/314	Ad Valorem Taxes	776,083
370	Other Revenue	110,000
	<b>TOTAL REVENUE FUND 401</b>	<u>\$ 8,000,000</u>
	<b>TOTAL 2022 REVENUE BUDGET</b>	<u>\$ 79,893,175</u>

**2022**

**EXPENDITURE BUDGET**

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**SUMMARY**

# SUMMARY BUDGET

## 2022 GENERAL FUND

<u>Major Category</u>	<u>2022 Budget</u>	<u>2021 Budget</u>	<u>Increase</u>	<u>% Change</u>
Personnel - Salaries & Benefits 1000	\$ 33,800,738	\$ 31,849,315	\$ 1,951,423	\$ 4.9
Supplies & Operations 3000 - 4000	23,772,494	19,823,177	3,949,317	(0.03)
Capital Expenses 5000	2,772,494	1,500,000	1,272,494	8.5
<b>Total Expenses Before Transfers</b>	<b>60,345,726</b>	<b>53,172,492</b>	<b>7,173,234</b>	<b>13</b>
Transfers Out	239,446	5,227,508	(4,988,062)	5
<b>Total General Fund Expenses</b>	<b>\$ 60,585,172</b>	<b>\$ 58,400,000</b>	<b>\$ 2,185,172</b>	<b>18.6</b>

# SUMMARY BUDGET

## 2022 GENERAL FUND

Department Number & Name	Personnel - Salaries & Benefits	Supplies & Operations	Capital Expenses	2022 Budget	2021 Budget	2020 Actual
<b>Administration</b>						
401 Co. Judge	\$ 446,575	\$ 22,110	\$ -	\$ 468,685	\$ 432,230	\$ 418,702
403 Co. Clerk	712,616	21,160	-	733,776	688,649	642,702
404 Human Resources	134,458	17,475	-	151,933	142,817	128,734
405 Veterans Service	140,088	10,100	-	150,188	150,078	132,343
406 Emergency Management	136,361	227,036	-	363,397	286,306	346,531
408 Purchasing				Combined into 409		99
409 Non-Departmental	1,851,067	10,520,100	1,207,065	13,578,232	14,820,871	2,024,358
410 Legacy Software				Combined into 409		294,743
411 Financial Software				Combined into 409		48,359
412 Information Technology	568,227	522,750	-	1,090,977	995,033	1,021,657
415 Historical Commission	20,211	3,300	-	23,511	23,663	13,681
<b>Total</b>	<b>4,009,603</b>	<b>11,344,031</b>	<b>1,207,065</b>	<b>16,560,699</b>	<b>17,539,647</b>	<b>5,071,909</b>

<b>Judicial</b>						
425 Courts Administration	211,108	13,550	-	224,658	218,321	229,323
426 Juror	-	200,000	-	200,000	159,200	52,460
428 Drug Enforcement	170,364	41,425	-	211,789	209,220	190,218
429 Criminal District Attorney	3,282,117	203,785	-	3,485,902	3,440,114	2,793,268
430 District Clerk	572,507	38,270	-	610,777	628,230	581,996
440 30th District Court	179,495	16,925	-	196,420	185,766	176,075
441 78th District Court	179,048	16,625	-	195,673	184,461	176,655
442 89th District Court	179,048	15,175	-	194,223	184,011	172,973
443 Judicial Non-Dept.	60,875	68,100	-	128,975	122,525	58,203
444 Co. Court at Law #1	389,712	9,521	-	399,233	388,330	381,049
445 Co. Court at Law #2	389,712	11,635	-	401,347	390,544	373,396
446 Probate	60,118	1,350	-	61,468	59,088	58,310
455 JP 1-1	295,111	15,679	-	310,790	292,709	237,017
456 JP 1-2	237,000	15,368	-	252,368	252,817	244,336
457 JP #2	124,513	10,775	-	135,288	131,104	113,792
458 JP #3	124,513	10,125	-	134,638	130,757	124,365
459 JP #4	124,513	12,095	-	136,608	134,859	166,140
461 Child Support				Rolled into 443		-
464 Child Prot. Ct.				Rolled into 443		-
<b>Total</b>	<b>6,579,754</b>	<b>700,403</b>	<b>-</b>	<b>7,280,157</b>	<b>7,112,056</b>	<b>6,129,576</b>

<b>Elections</b>						
490 Election	24,350	89,350	-	113,700	89,905	254,824
491 Voter Reg.	10,959	36,700	-	47,659	62,621	13,451
492 Primary Election	9,741	2,000	-	11,741	-	181
<b>Total</b>	<b>45,050</b>	<b>128,050</b>	<b>-</b>	<b>173,100</b>	<b>152,526</b>	<b>268,456</b>

<b>Financial Administration</b>						
495 Auditor	1,323,746	29,125	-	1,352,871	1,330,964	1,261,410
497 Treasurer	210,492	14,685	-	225,177	218,584	227,691
499 Tax A/C	1,401,407	176,389	-	1,577,796	1,503,723	1,403,569
<b>Total</b>	<b>2,935,645</b>	<b>220,199</b>	<b>-</b>	<b>3,155,844</b>	<b>3,053,271</b>	<b>2,892,670</b>

# SUMMARY BUDGET

## 2022 GENERAL FUND

<u>Department Number &amp; Name</u>	<u>Personnel - Salaries &amp; Benefits</u>	<u>Supplies &amp; Operations</u>	<u>Capital Expenses</u>	<u>2022 Budget</u>	<u>2021 Budget</u>	<u>2020 Actual</u>
<b>Public Buildings</b>						
510 Cth. Maint.	567,727	278,900	-	846,627	980,518	873,708
511 Jail Maint.	-	394,900	-	394,900	35,200	74,676
512 Jail Annex	-	195,050	-	195,050	218,500	228,636
513 EMO Annex	-	29,550	-	29,550	24,550	21,876
516 Cth. Annex	-	112,700	-	112,700	112,700	112,456
520 Burk Annex	-	14,050	-	14,050	14,050	9,629
521 Juv.Ctr.	-	94,150	-	94,150	88,050	93,633
522 Electra Annex	-	14,450	-	14,450	14,450	10,236
523 IP Annex	-	6,900	-	6,900	6,900	482
524 L Annex	-	71,050	-	71,050	71,050	57,954
525 Juv AE	-	38,750	-	38,750	38,750	19,258
<b>Total</b>	<b>567,727</b>	<b>1,250,450</b>	<b>-</b>	<b>1,818,177</b>	<b>1,604,718</b>	<b>1,502,544</b>
<b>Public Safety</b>						
540 Amb.		Combined in 409				(1,000)
543 Fire Prot.		Combined in 409				238,375
550 Const #1	264,726	36,123	-	300,849	294,708	279,884
551 Const #2	55,069	17,422	-	72,491	64,858	67,343
552 Const #3	43,438	7,385	-	50,823	45,340	47,939
553 Const #4	38,633	8,650	-	47,283	45,302	29,991
560 Sheriff	4,147,646	648,418	-	4,796,064	4,470,114	4,726,293
561 Jail	10,066,902	4,659,450	-	14,726,352	13,773,646	12,604,282
562 Security	527,969	8,450	-	536,419	483,352	458,787
564 Res. Dep.		Rolled into 562				50
566 Firing Range	-	14,700	-	14,700	14,700	9,628
567 Estray Animals	-	12,750	-	12,750	12,750	845
568 Honor Guard	-	3,500	-	3,000	3,500	-
569 Bond Mgt. Ofc.		Combined with 561			262,915	233,611
570 Juvenile Prob.	1,085,512	58,250	-	1,143,762	1,189,477	1,149,862
572 Juvenile Det.	1,483,077	182,700	-	1,665,777	1,597,664	1,510,810
599 CSCD	-	7,500	-	7,500	7,500	2,245
<b>Total</b>	<b>17,712,972</b>	<b>5,665,298</b>	<b>-</b>	<b>23,377,770</b>	<b>22,265,826</b>	<b>21,358,945</b>
<b>Health &amp; Welfare</b>						
465 Public Defender	1,681,298	60,230	-	1,741,528	1,645,281	1,123,340
640 Human Svcs.	209,894	69,250	-	279,144	269,431	271,962
642 IHC	-	1,993,000	-	1,993,000	1,993,000	836,813
655 Child Welfare	-	36,900	-	36,900	36,900	2,387
656 Charity	-	3,259,430	-	3,259,430	3,259,430	2,023,282
<b>Total</b>	<b>1,891,192</b>	<b>5,418,810</b>	<b>-</b>	<b>7,310,002</b>	<b>7,204,042</b>	<b>4,257,784</b>
<b>Conservation</b>						
665 Co. Extension	58,855	25,950	-	84,805	84,706	71,790
<b>2022 General Fund Grand</b>						
<b>Total</b>	<b>33,800,798</b>	<b>24,753,191</b>	<b>1,207,065</b>	<b>59,760,554</b>	<b>59,016,792</b>	<b>41,553,674</b>
900 Transfers Out	-	-	-	239,446	-	-
<b>GRAND TOTAL</b>	<b>33,800,798</b>	<b>24,753,191</b>	<b>1,207,065</b>	<b>60,000,000</b>	<b>59,016,792</b>	<b>41,553,674</b>

# SUMMARY BUDGET

## 2022 Road and Bridge Funds

<u>Major Category</u>	<u>2022 Budget</u>	<u>2021 Budget</u>	<u>Increase</u>	<u>% Change</u>
Personnel - Salaries & Benefits 1000	\$ 1,891,478	\$ 1,796,066	\$ 95,412	5.3%
Supplies & Operations 3000 - 4000	1,823,336	2,350,484	(527,148)	-22.4%
Capital Expenses 5000	1,319,193	943,813	375,380	39.8%
<b>Total Expenses Before Transfers</b>	<b>5,034,007</b>	<b>5,090,363</b>	<b>(56,356)</b>	<b>-1.1%</b>
Transfers Out	400,000	986,525	(586,525)	
<b>Total Road &amp; Bridge Expenses</b>	<b>\$ 5,434,007</b>	<b>\$ 6,076,888</b>	<b>(642,881)</b>	<b>-10.6%</b>

## 2022 ROAD AND BRIDGE FUNDS

<u>Precinct</u>	<u>Personnel - Salaries &amp; Benefits</u>	<u>Supplies &amp; Operations</u>	<u>Capital Expenses</u>	<u>Trans Out</u>	<u>2022 Budget</u>	<u>2021 Budget</u>	<u>2020 Actual</u>
221	\$ 461,312	\$ 296,100	\$ 378,671	\$ 100,000	\$ 1,236,304	\$ 1,006,318	\$ 762,438
222	456,161	625,018	46,904	100,000	1,228,305	1,632,944	1,214,820
223	444,237	278,150	417,696	100,000	1,240,306	922,740	649,555
224	456,090	573,668	200,000	100,000	1,329,982	1,174,894	967,748
225	73,678	50,400	275,922	-	400,225	353,460	596,438
<b>Total R &amp; B</b>	<b>1,891,478</b>	<b>1,823,336</b>	<b>1,319,193</b>	<b>400,000</b>	<b>5,435,122</b>	<b>5,090,356</b>	<b>4,190,999</b>

# SUMMARY BUDGET 2022 OTHER FUNDS

<u>Fund</u>	<u>Personnel - Salaries &amp; Benefits</u>	<u>Supplies &amp; Operations</u>	<u>Capital Expenses</u>	<u>Trans Out</u>	<u>2022 Budget</u>	<u>2021 Budget</u>	<u>2020 Actual</u>
236	\$ -	\$ 66,000	\$ 10,000	\$ -	\$ 76,000	\$ 76,000	\$ 1,196
237	56,288	12,792	-	-	69,080	67,508	59,996
238	191,971	63,595	8,260	-	263,826	255,845	184,437
239	98,907	3,500	10,000	-	112,407	112,259	94,411
242	64,766	245,600	-	-	310,366	310,263	297,254
<b>Total Other Funds</b>	<b>411,932</b>	<b>391,487</b>	<b>28,260</b>	<b>-</b>	<b>831,679</b>	<b>821,875</b>	<b>637,294</b>

## DEBT SERVICE

<u>2022 Budget</u>	<u>2021 Budget</u>	<u>2020 Actual</u>
\$ 5,627,489	\$ 5,666,752	\$ 8,546,452

## IMPROVEMENT FUNDS

	<u>2022 Budget</u>	<u>2021 Budget</u>	<u>2020 Actual</u>
401	\$ 8,000,000	\$ 14,250,000	\$ 553,706
403 TYLER	-	-	626,900
404 LTN	-	-	329,128
405 LEC	-	-	35,442,937



# GRAND TOTAL 2022 WICHITA COUNTY BUDGET

<u>Fund Name</u>	<u>Personnel</u>	<u>Supplies &amp; Operations</u>	<u>Capital Expenses</u>	<u>Debt Payments</u>	<u>Total</u>	<u>Transfers Out</u>	<u>Total</u>
<b>Funds Financed with Taxes, Other Revenues and Accumulated Reserves</b>							
General	\$ 33,800,798	\$ 24,753,191	\$ 1,206,565	\$ -	\$ 59,760,554	\$ 239,446	\$ 60,000,000
Road and Bridge	1,891,478	1,823,336	1,319,193	-	5,034,007	400,000	5,434,007
Courthouse Security	-	66,000	10,000	-	76,000	-	76,000
County Wide Records Mgt.	56,288	12,792	-	-	69,080	-	69,080
County Clerk Records Mgt.	191,971	63,595	8,260	-	263,826	-	263,826
District Clerk Records Mgt.	98,907	3,500	10,000	-	112,407	-	112,407
Law Library	64,766	245,600	-	-	310,366	-	310,366
Debt Service	-	-	-	5,627,489	5,627,489	-	5,627,489
Permanent Improvement	-	-	8,000,000	-	8,000,000	-	8,000,000
	<b>\$ 36,104,208</b>	<b>\$ 26,968,014</b>	<b>\$ 10,554,018</b>	<b>\$ 5,627,489</b>	<b>\$ 79,253,729</b>	<b>\$ 639,446</b>	<b>\$ 79,893,175</b>

	<u>2022 Total</u>	<u>2021 Total</u>	<u>Increase</u>	<u>% Change</u>
<b>Funds Financed with Taxes, Other Revenues and Accumulated Reserves</b>				
General	\$ 60,000,000	\$ 58,400,000	\$ 1,600,000	2.74%
Road and Bridge	5,434,007	6,076,888	(642,881)	-10.58%
Courthouse Security	76,000	76,000	-	0.00%
County Wide Records Mgt.	69,080	67,508	1,572	2.33%
County Clerk Records Mgt.	263,826	255,845	7,981	3.12%
District Clerk Records Mgt.	112,407	112,259	148	0.13%
Law Library	310,366	310,263	103	0.03%
Debt Service	5,627,489	5,666,752	(39,263)	-0.69%
Permanent Improvement	8,000,000	4,000,000	4,000,000	100.00%
	<b>\$ 79,893,175</b>	<b>\$ 74,965,515</b>	<b>4,927,660</b>	<b>6.57%</b>

# **APPENDIX 1**

## **MAXIMUM SALARIES FOR 2022 BUDGET**

**GENERAL FUND  
PROPOSED MAXIMUM SALARIES FOR 2022**

<u>Dept</u>	<u>Pos</u>	<u>Position</u>	<u>Bi-Weekly</u>	<u>2022 Yearly</u>	<u>Hourly</u>	<u>2021 Budget</u>	<u>Increase</u>
401	00	County Judge	3,838.47	\$ 101,000.00	47.98	\$ 99,800.00	1,200.00
	01	Administrative Assistant	2,438.73	63,407.00	30.48	62,207.00	1,200.00
	02	Executive Secretary/Court Coordinator	1,537.42	39,973.00	19.22	38,773.00	1,200.00
	03	Court Administrator	1,737.46	45,174.00	21.72	43,974.00	1,200.00
	04	Commissioners Court Secretary	1,200.00	31,200.00	15.00	30,000.00	1,200.00
		<b>Total</b>		<b>280,754.00</b>		<b>274,754.00</b>	<b>6,000.00</b>
403	00	County Clerk	2,502.88	65,075.00	31.29	63,875.00	1,200.00
	01	Chief Deputy	1,729.77	44,974.00	21.62	43,774.00	1,200.00
	02	Deputy Supv. Voter/Election	1,524.58	39,639.00	19.06	38,439.00	1,200.00
	03	Deputy Voter/Election	1,323.08	34,400.00	16.54	33,200.00	1,200.00
	04	Deputy Supv. Realty	1,493.77	38,838.00	18.67	37,638.00	1,200.00
	05	Deputy Supv. Criminal/Probate	1,493.77	38,838.00	18.67	37,638.00	1,200.00
	06	Deputy	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	07	Deputy	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	08	Deputy	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	09	Deputy	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	10	Deputy	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	11	Deputy	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	12	Deputy	1,200.00	31,200.00	15.00	30,000.00	1,200.00
		<b>Total</b>		<b>480,164.00</b>		<b>464,564.00</b>	<b>15,600.00</b>
404	01	Human Resources Director	2,245.23	58,376.00	28.07	57,176.00	1,200.00
	02	HR Assistant	1,384.62	36,000.00	17.31	32,105.00	3,895.00
		<b>Total</b>		<b>94,376.00</b>		<b>89,281.00</b>	<b>5,095.00</b>
405	01	VSO Supervisor/Counselor	1,961.54	51,000.00	24.52	51,000.00	-
	02	Assistant CVSO	1,846.15	48,000.00	23.08	48,000.00	-
		<b>Total</b>		<b>99,000.00</b>		<b>99,000.00</b>	<b>-</b>
406	01	Emergency Mgt. Coordinator	2,144.00	55,744.00	26.80	54,544.00	1,200.00
	02	Assistant EM Coordinator	1,461.35	37,995.00	18.27	36,795.00	1,200.00
	03	Certificate Pay		1,200.00		1,200.00	-
		<b>Total</b>		<b>94,939.00</b>		<b>92,539.00</b>	<b>2,400.00</b>
409	01	Temporary Help		50,000.00			
	02-11	Ten FT Jailer I @ \$31,200 each controlled by Commissioners Court	1,200.00	312,000.00	15.00		
	12-13	Dept. 430 - 2 Deputies @ \$31,200/yr ea	1,200.00	62,400.00	15.00		
	14-15	Security Deputy (as needed within funding as available)	-	-	-		
	16	Dept. 404 - HR Generalist	1,307.69	34,000.00	16.35		
	17	Dept. 412 - PC Tech / Help Desk	1,346.15	35,000.00	16.83		
	18	Dept. 412 - SW Support Spec I	1,865.38	48,500.00	23.32		
	19	Dept. 403 - Election Manager	1,730.77	45,000.00	21.63		
	20	Jailer Salary Incentive Pay		123,000.00			
	21-25	Staffing for Admin Service Office 3-5 positions, plus realignment of positions in County Judge Office S&O for office \$150,000 in 409.4990 Misc.		250,000.00			
	26	Dept. 499 - 1 Deputy	1,200.00	31,200.00	15.00		
	27	Dept. 499 Temporary Help		50,000.00			
		<b>Total</b>		<b>1,041,100.00</b>		<b>-</b>	<b>-</b>

**GENERAL FUND  
PROPOSED MAXIMUM SALARIES FOR 2022**

<u>Dept</u>	<u>Pos</u>	<u>Position</u>	<u>Bi-Weekly</u>	<u>2022 Yearly</u>	<u>Hourly</u>	<u>2021 Budget</u>	<u>Increase</u>
412	01	Information Systems Director	2,903.92	75,502.00	36.30	72,002.00	3,500.00
	02	Network Engineer (C.O. 21.0329.263)	2,634.62	68,500.00	32.93	80,000.00	(11,500.00)
	03	Network/Systems Analyst IV	2,250.00	58,500.00	28.13	55,000.00	3,500.00
	04	Software Support Specialist IV	2,134.62	55,500.00	26.68	52,000.00	3,500.00
	05	Software Support Specialist IV	2,134.62	55,500.00	26.68	52,000.00	3,500.00
	06	Network/Systems Analyst I	1,865.38	48,500.00	23.32	48,500.00	-
	07	Network/Systems Analyst I	1,865.38	48,500.00	23.32	48,500.00	-
	08	PC Tech/Help Desk (See Dept. 409)					
	09	NEW Software Support Specialist I (See Dept. 409)					
		<b>Total</b>		<b>410,502.00</b>		<b>408,002.00</b>	<b>2,500.00</b>
415	01	PT Historical Comm. Archivist 20 hrs/week	638.46	<b>16,600.00</b>	15.96	<b>15,600.00</b>	<b>1,000.00</b>
425	01	Court Administrator	2,230.54	57,994.00	27.88	56,794.00	1,200.00
	02	Deputy Court Administrator	1,746.15	45,400.00	21.83	44,200.00	1,200.00
	03	Indigent Defense Coordinator	1,575.31	40,958.00	19.69	39,758.00	1,200.00
		<b>Total</b>		<b>144,352.00</b>		<b>140,752.00</b>	<b>3,600.00</b>
428	01	DED Investigator	2,377.54	61,816.00	29.72	60,616.00	1,200.00
	02	DED Investigator	2,282.73	59,351.00	28.53	58,151.00	1,200.00
		<b>Total</b>		<b>121,167.00</b>		<b>118,767.00</b>	<b>2,400.00</b>
429	01	Assistant DA - Chief Criminal Div (78th DC)	4,853.85	126,200.00	60.67	125,000.00	1,200.00
	02	Assistant DA - Felony	3,123.08	81,200.00	39.04	85,000.00	(3,800.00)
	03	Assistant DA - Appellate	4,038.46	105,000.00	50.48	98,000.00	7,000.00
	04	Assistant DA - Felony	3,020.35	78,529.00	37.75	77,329.00	1,200.00
	05	Assistant DA	2,464.85	64,086.00	30.81	62,886.00	1,200.00
	06	Assistant DA - Exec Prosecutor (89th DC)	3,892.31	101,200.00	48.65	100,000.00	1,200.00
	07	Assistant DA - Felony Court Chief (30th DC)	3,507.69	91,200.00	43.85	90,000.00	1,200.00
	08	Assistant DA - Misdemeanor	2,477.04	64,403.00	30.96	63,203.00	1,200.00
	09	Assistant DA - Misdemeanor	2,815.38	73,200.00	35.19	72,000.00	1,200.00
	10	Assistant DA - Civil Chief	4,276.92	111,200.00	53.46	110,000.00	1,200.00
	11	Assistant DA - Felony	2,692.31	70,000.00	33.65	63,801.00	6,199.00
	12	Assistant DA - Felony	2,769.23	72,000.00	34.62	68,899.00	3,101.00
	13	Assistant DA - Civil/CPS	3,507.69	91,200.00	43.85	90,000.00	1,200.00
	14	Assistant DA - Felony	2,692.31	70,000.00	33.65	64,665.00	5,335.00
	15	Assistant DA - Civil	2,464.85	64,086.00	30.81	62,886.00	1,200.00
	16	Assistant DA - Misdemeanor	2,464.85	64,086.00	30.81	62,886.00	1,200.00
	17	Assistant DA - Felony	2,500.00	65,000.00	31.25	62,886.00	2,114.00
	18	Assistant DA - Civil	2,930.77	76,200.00	36.63	75,000.00	1,200.00
	19	Chief Investigator	3,392.31	88,200.00	42.40	87,000.00	1,200.00
	20	District Courts Investigator - Deputy Chief	2,664.31	69,272.00	33.30	68,872.00	400.00
	21	89th District Court Investigator	2,352.73	61,171.00	29.41	59,971.00	1,200.00
	22	County Courts at Law Investigator	2,413.81	62,759.00	30.17	61,559.00	1,200.00
	23	30th District Court Investigator	2,352.73	61,171.00	29.41	59,971.00	1,200.00
	24	Executive Assistant	1,729.77	44,974.00	21.62	43,774.00	1,200.00
	25	Legal Secretary 1	1,430.77	37,200.00	17.88	36,000.00	1,200.00
	26	Legal Secretary 2	1,430.77	37,200.00	17.88	36,000.00	1,200.00
	27	Legal Secretary 3	1,430.77	37,200.00	17.88	36,000.00	1,200.00
	28	Legal Secretary 4	1,430.77	37,200.00	17.88	36,000.00	1,200.00
	29	Legal Secretary 5	1,430.77	37,200.00	17.88	36,000.00	1,200.00
	30	Legal Secretary 6	1,430.77	37,200.00	17.88	36,000.00	1,200.00
	31	Legal Secretary 7	1,430.77	37,200.00	17.88	36,000.00	1,200.00

**GENERAL FUND  
PROPOSED MAXIMUM SALARIES FOR 2022**

<b>Dept</b>	<b>Pos</b>	<b>Position</b>	<b>Bi-Weekly</b>	<b>2022 Yearly</b>	<b>Hourly</b>	<b>2021 Budget</b>	<b>Increase</b>
429	32	Legal Assistant (Paralegal)	1,623.08	42,200.00	20.29	41,000.00	1,200.00
	33	Hot Check Coordinator	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	34	Hot Check Clerk	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	35	Scanner Clerk	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	36	Scanner Clerk	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	37	Chief Scanner Clerk	1,238.46	32,200.00	15.80	31,000.00	1,200.00
	38	Victim Assistance Coordinator	1,538.46	40,000.00	19.23	39,998.00	2.00
	39	CDA Supplement		9,688.00		8,488.00	1,200.00
		<b>Total</b>		<b>2,365,625.00</b>		<b>2,308,074.00</b>	<b>57,551.00</b>
430	00	District Clerk	2,502.88	65,075.00	31.29	63,875.00	1,200.00
	01	Chief Deputy	1,760.54	45,774.00	22.01	44,274.00	1,500.00
	02	Deputy-Civil Supervisor	1,490.38	38,750.00	18.63	37,625.00	1,125.00
	03	Deputy-Financial Supervisor	1,444.23	37,550.00	18.05	36,500.00	1,050.00
	04	Deputy-Criminal Supervisor	1,490.38	38,750.00	18.63	37,625.00	1,125.00
	05	Deputy	1,300.00	33,800.00	16.25	32,750.00	1,050.00
	06	Deputy	1,291.35	33,575.00	16.14	32,500.00	1,075.00
	07	Deputy	1,291.35	33,575.00	16.14	32,500.00	1,075.00
	08	Deputy Collections	1,224.04	31,825.00	15.30	30,500.00	1,325.00
	09	Deputy	1,200.00	31,200.00	15.00	30,000.00	1,200.00
		<b>Total</b>		<b>389,874.00</b>		<b>378,149.00</b>	<b>11,725.00</b>
440	01	30th District Court Reporter	3,173.08	82,500.00	39.66	75,000.00	7,500.00
	02	Bailiff/Coordinator	1,865.38	48,500.00	23.32	48,500.00	-
		<b>Total</b>		<b>131,000.00</b>		<b>123,500.00</b>	<b>7,500.00</b>
441	01	78th District Court Reporter	3,173.08	82,500.00	39.66	75,000.00	7,500.00
	02	Bailiff/Coordinator	1,865.38	48,500.00	23.32	48,500.00	-
		<b>Total</b>		<b>131,000.00</b>		<b>123,500.00</b>	<b>7,500.00</b>
442	01	89th District Court Reporter	3,173.08	82,500.00	39.66	75,000.00	7,500.00
	02	Bailiff/Coordinator	1,865.38	48,500.00	23.32	48,500.00	-
		<b>Total</b>		<b>131,000.00</b>		<b>123,500.00</b>	<b>7,500.00</b>
444	00	Judge County Court Law #1	6,423.08	167,000.00	80.29	167,000.00	-
	01	Court Reporter	3,130.77	81,400.00	39.13	74,000.00	7,400.00
	02	Bailiff/Coordinator	1,826.92	47,500.00	22.84	47,500.00	-
		<b>Total</b>		<b>295,900.00</b>		<b>288,500.00</b>	<b>7,400.00</b>
445	00	Judge County Court Law #2	6,423.08	167,000.00	80.29	167,000.00	-
	01	Court Reporter	3,130.77	81,400.00	39.13	74,000.00	7,400.00
	02	Bailiff/Coordinator	1,826.92	47,500.00	22.84	47,500.00	-
		<b>Total</b>		<b>295,900.00</b>		<b>288,500.00</b>	<b>7,400.00</b>
446	01	Probate Audit Clerk	1,592.15	41,396.00	19.90	40,196.00	1,200.00
455	00	Judge - Justice of Peace 1-1	2,393.65	62,235.00	29.92	61,035.00	1,200.00
	01	JP Chief Clerk (C.O. 21.0503.359)	1,457.81	37,903.00	18.22	36,703.00	1,200.00
	02	Truancy Case Manager (C.O. 21.0503.359)	1,450.00	37,700.00	18.13	36,500.00	1,200.00
	03	JP Clerk (C.O. 21.0503.359)	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	04	Justice Court Coordinator (C.O. 21.0503.359)	1,276.92	33,200.00	15.96	32,000.00	1,200.00
	05	WFISD Stipend		3,915.00			
		<b>Total</b>		<b>206,153.00</b>		<b>196,238.00</b>	<b>6,000.00</b>

**GENERAL FUND  
PROPOSED MAXIMUM SALARIES FOR 2022**

<b>Dept</b>	<b>Pos</b>	<b>Position</b>	<b>Bi-Weekly</b>	<b>2022 Yearly</b>	<b>Hourly</b>	<b>2021 Budget</b>	<b>Increase</b>
456	00	Judge-Justice of Peace 1-2	2,347.50	62,235.00	29.92	61,035.00	1,200.00
	01	JP Chief Clerk (C.O. 21.0503.359)	1,457.81	37,903.00	18.22	36,703.00	1,200.00
	02	JP Clerk (C.O. 21.0503.359)	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	03	JP Clerk (C.O. 21.0503.359)	1,200.00	31,200.00	15.00	30,000.00	1,200.00
		<b>Total</b>		<b>162,538.00</b>		<b>157,738.00</b>	<b>4,800.00</b>
457	00	Judge - Justice of Peace 2	2,105.88	54,753.00	26.32	53,553.00	1,200.00
	01	JP Clerk	1,209.77	31,454.00	15.12	30,254.00	1,200.00
		<b>Total</b>		<b>86,207.00</b>		<b>83,807.00</b>	<b>2,400.00</b>
458	00	Judge - Justice of Peace 3	2,105.88	54,753.00	26.32	53,553.00	1,200.00
	01	JP Clerk	1,209.77	31,454.00	15.12	30,254.00	1,200.00
		<b>Total</b>		<b>86,207.00</b>		<b>83,807.00</b>	<b>2,400.00</b>
459	00	Judge - Justice of Peace 4	2,105.88	54,753.00	26.32	53,553.00	1,200.00
	01	JP Clerk	1,209.77	31,454.00	15.12	30,254.00	1,200.00
		<b>Total</b>		<b>86,207.00</b>		<b>83,807.00</b>	<b>2,400.00</b>
		<i><b>Increases eff. 8-16-2021 per C.O. 21.0712.555</b></i>					
465	00	Public Defender	3,961.54	103,000.00	49.52	99,720.00	3,280.00
	01	Assistant Public Defender	3,230.77	84,000.00	40.38	76,500.00	7,500.00
	02	First Assistant Public Defender	3,230.77	84,000.00	40.38	76,500.00	7,500.00
	03	Assistant Public Defender	2,762.62	71,828.00	34.53	66,828.00	5,000.00
	04	Assistant Public Defender	2,692.31	70,000.00	33.65	63,775.00	6,225.00
	05	Assistant Public Defender	2,803.77	72,898.00	35.05	67,898.00	5,000.00
	06	Investigator	1,826.92	47,500.00	22.84	45,000.00	2,500.00
	07	Legal Secretary	1,392.31	36,200.00	17.40	35,000.00	1,200.00
	08	Legal Secretary	1,392.31	36,200.00	17.40	35,000.00	1,200.00
	09	Receptionist/Clerk	1,276.92	33,200.00	15.96	32,000.00	1,200.00
	10	General Clerk/Records Director	1,276.92	33,200.00	15.96	32,000.00	1,200.00
	11	Case Administrator	1,645.12	42,773.00	20.56	41,573.00	1,200.00
	12	Senior Investigator	1,865.38	48,500.00	23.32	46,000.00	2,500.00
	13	Mental Health Case Worker	1,980.77	51,500.00	24.76	49,000.00	2,500.00
	14	APD - Appeals/Bonds Grant Match	2,762.62	71,828.00	34.53	66,828.00	5,000.00
	15	Assistant Public Defender	2,452.88	63,775.00	30.66	63,775.00	-
	16	APD (Senior) Grant Match	3,076.92	80,000.00	38.46	75,000.00	5,000.00
	17	APD (Junior) Grant Match	2,692.31	70,000.00	33.65	65,000.00	5,000.00
	18	Investigator (div) Grant Match	1,392.31	36,200.00	17.40	40,000.00	(3,800.00)
	19	Investigator (sup) Grant Match	1,634.62	42,500.00	20.43	40,000.00	2,500.00
	20	Staff Secretary Grant Match	1,276.92	33,200.00	15.96	32,000.00	1,200.00
		<b>Total</b>		<b>1,212,302.00</b>		<b>1,149,397.00</b>	<b>62,905.00</b>

**GENERAL FUND  
PROPOSED MAXIMUM SALARIES FOR 2022**

<u>Dept</u>	<u>Pos</u>	<u>Position</u>	<u>Bi-Weekly</u>	<u>2022 Yearly</u>	<u>Hourly</u>	<u>2021 Budget</u>	<u>Increase</u>
495	00	County Auditor	4,138.62	110,000.00	51.73	107,604.00	2,396.00
	01	Chief Deputy/ Fin. Acct. Mgr.	3,346.15	88,500.00	41.82	87,000.00	1,500.00
	02	Internal Audit Manager	3,311.54	87,400.00	41.39	86,100.00	1,300.00
	03	Lead Financial Accountant IV	2,730.77	59,200.00	34.13	71,000.00	(11,800.00)
	04	Financial Accountant/Auditor III	2,230.77	62,000.00	27.88	58,000.00	4,000.00
	05	Financial Accountant/Auditor II	2,230.77	53,200.00	27.88	58,000.00	(4,800.00)
	06	Financial Accountant/Auditor II	2,230.77	59,200.00	27.88	58,000.00	1,200.00
	07	Financial Accountant/Auditor II	2,230.77	59,200.00	27.88	58,000.00	1,200.00
	08	Financial Accountant/Auditor II	2,000.00	53,200.00	25.00	52,000.00	1,200.00
	09	Financial Accountant/Auditor I	2,000.00	53,200.00	25.00	52,000.00	1,200.00
	10	Accounts Payable Manager/Purchasing	1,692.31	48,000.00	21.15	44,000.00	4,000.00
	11	Accounts Payable Processor	1,411.54	37,900.00	17.64	36,700.00	1,200.00
	12	Accounts Payable Processor	1,411.54	37,900.00	17.64	36,700.00	1,200.00
	13	Accounts Payable Processor	1,411.54	37,900.00	17.64	36,700.00	1,200.00
	14	Accounts Payable Processor	1,411.54	37,900.00	17.64	36,700.00	1,200.00
		<b>Total</b>		<b>884,700.00</b>		<b>878,504.00</b>	<b>6,196.00</b>
497	00	County Treasurer	2,502.88	65,075.00	31.29	63,875.00	1,200.00
	01	Chief Deputy	1,881.38	48,916.00	23.52	47,716.00	1,200.00
	02	Deputy	1,280.96	33,305.00	16.01	32,105.00	1,200.00
		<b>Total</b>		<b>147,296.00</b>		<b>143,696.00</b>	<b>3,600.00</b>
499	00	Tax Assessor-Collector	2,502.88	65,075.00	31.29	63,875.00	1,200.00
	01	Chief Deputy	2,169.62	56,410.00	27.12	55,210.00	1,200.00
	02	Property Supervisor	1,761.81	45,807.00	22.02	44,607.00	1,200.00
	03	Motor Vehicle Supervisor	1,761.81	45,807.00	22.02	44,607.00	1,200.00
	04	Assistant Supervisor	1,575.54	40,964.00	19.69	39,764.00	1,200.00
	05	Assistant Supervisor	1,575.54	40,964.00	19.69	39,764.00	1,200.00
	06	Bookkeeping Supervisor	1,575.54	40,964.00	19.69	39,764.00	1,200.00
	07	Deputy	1,411.35	36,695.00	17.64	35,495.00	1,200.00
	08	Deputy	1,380.65	35,897.00	17.26	34,697.00	1,200.00
	09	Deputy	1,423.04	36,999.00	17.79	35,799.00	1,200.00
	10	Deputy	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	11	Deputy	1,253.77	32,598.00	15.67	31,398.00	1,200.00
	12	Deputy	1,446.77	37,616.00	18.08	36,416.00	1,200.00
	13	Deputy	1,530.12	39,783.00	19.13	38,583.00	1,200.00
	14	Deputy	1,367.35	35,551.00	17.09	34,351.00	1,200.00
	15	Deputy	1,284.35	33,393.00	16.05	32,193.00	1,200.00
	16	Deputy	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	17	Deputy	1,308.00	34,008.00	16.35	32,808.00	1,200.00
	18	Deputy	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	19	Deputy	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	20	Deputy	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	21	Deputy	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	22	Deputy	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	23	Deputy	1,200.00	31,200.00	15.00	30,000.00	1,200.00
		<b>Total</b>		<b>908,131.00</b>		<b>879,331.00</b>	<b>28,800.00</b>

**GENERAL FUND  
PROPOSED MAXIMUM SALARIES FOR 2022**

<u>Dept</u>	<u>Pos</u>	<u>Position</u>	<u>Bi-Weekly</u>	<u>2022 Yearly</u>	<u>Hourly</u>	<u>2021 Budget</u>	<u>Increase</u>
510	01	Bldg Supervisor (C.O. 21.0621.513)	1,930.77	50,200.00	24.13	49,000.00	1,200.00
	02	Bldg Engineer	1,834.62	47,700.00	22.93	46,500.00	1,200.00
	03	Bldg Engineer	1,488.46	38,700.00	18.61	37,500.00	1,200.00
	04	Bldg Engineer	1,430.77	37,200.00	17.88	36,000.00	1,200.00
	05	Bldg Engineer	1,507.69	39,200.00	18.85	38,000.00	1,200.00
	06	Janitor	1,276.92	33,200.00	15.96	32,000.00	1,200.00
	07	Janitor	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	08	Janitor	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	09	Janitor	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	10	Janitor	1,200.00	31,200.00	15.00	30,000.00	1,200.00
		<b>Total</b>		<b>371,000.00</b>		<b>359,000.00</b>	<b>12,000.00</b>
550	00	Constable #1	2,263.15	58,842.00	28.29	57,642.00	1,200.00
	01	Deputy	1,799.96	46,799.00	22.50	45,599.00	1,200.00
	02	Chief Clerk/Operator	1,230.77	32,000.00	15.38	30,142.00	1,858.00
	03	Deputy	1,691.15	43,970.00	21.14	42,770.00	1,200.00
	04	Certificate Pay		1,200.00		1,200.00	-
		<b>Total</b>		<b>182,811.00</b>		<b>177,353.00</b>	<b>5,458.00</b>
551	01	Constable #2	1,430.77	37,200.00	17.88	36,000.00	1,200.00
		<b>Total</b>		<b>37,200.00</b>		<b>36,000.00</b>	<b>1,200.00</b>
552	01	Constable #3	1,063.31	27,646.00	13.29	26,446.00	1,200.00
		<b>Total</b>		<b>27,646.00</b>		<b>26,446.00</b>	<b>1,200.00</b>
553	01	Constable #4	757.69	19,700.00	9.47	18,500.00	1,200.00
		Auto Allowance		4,000.00		4,000.00	-
		<b>Total</b>		<b>23,700.00</b>		<b>22,500.00</b>	<b>1,200.00</b>
560	00	Sheriff	4,057.69	105,500.00	50.72	97,720.00	7,780.00
	01	Chief Deputy	3,346.15	87,000.00	41.83	79,217.00	7,783.00
	02	Deputy Chief	3,125.81	81,271.00	39.07	73,488.00	7,783.00
	03	Captain	2,486.85	64,658.00	31.09	63,458.00	1,200.00
		<b>Subtotal</b>		<b>338,429.00</b>		<b>313,883.00</b>	<b>24,546.00</b>
04-07		Field Deputy, LT	2,263.15	58,842.00	28.29	57,642.00	1,200.00
		<b>Subtotal</b>		<b>235,368.00</b>		<b>230,568.00</b>	<b>4,800.00</b>
08-12		Field Deputy, Sgt.	2,048.88	53,271.00	25.61	52,071.00	1,200.00
		<b>Subtotal</b>		<b>266,355.00</b>		<b>260,355.00</b>	<b>6,000.00</b>
13-15		Field Deputy, Cpl.	1,799.96	46,799.00	22.50	45,599.00	1,200.00
		<b>Subtotal</b>		<b>140,397.00</b>		<b>136,797.00</b>	<b>3,600.00</b>
	16	Criminal Investigation	1,799.96	46,799.00	22.50	45,599.00	1,200.00
	17	Criminal Investigation	1,799.96	46,799.00	22.50	45,599.00	1,200.00
	18	Criminal Investigation	1,799.96	46,799.00	22.50	42,720.00	4,079.00
19-38		Field Deputy (20 in 2022; 21 in 2021)	1,691.15	43,970.00	21.14	42,770.00	1,200.00
		<b>Subtotal</b>		<b>1,019,797.00</b>		<b>989,318.00</b>	<b>30,479.00</b>



**GENERAL FUND  
PROPOSED MAXIMUM SALARIES FOR 2022**

<b>Dept</b>	<b>Pos</b>	<b>Position</b>	<b>Bi-Weekly</b>	<b>2022 Yearly</b>	<b>Hourly</b>	<b>2021 Budget</b>	<b>Increase</b>
560	39	Office Manager	1,729.77	44,974.00	21.62	43,774.00	1,200.00
	40	Records Supervisor	1,691.15	43,970.00	21.14	42,770.00	1,200.00
	41	Office Deputy	1,511.42	39,297.00	18.89	38,097.00	1,200.00
	42	Collections Supervisor	1,511.42	39,297.00	18.89	38,097.00	1,200.00
	43	Finance Clerk	1,328.88	34,551.00	16.61	33,351.00	1,200.00
	44	Community Services Deputy	1,691.15	43,970.00	21.14	42,770.00	1,200.00
	45	Receptionist	1,328.88	34,551.00	16.61	33,351.00	1,200.00
	46	ID Clerk II	1,231.19	32,011.00	15.39	30,811.00	1,200.00
	47	Receptionist	1,328.88	34,551.00	16.61	33,351.00	1,200.00
	48	ID Clerk II	1,213.96	31,563.00	15.17	30,363.00	1,200.00
	49	ID Clerk II	1,231.19	32,011.00	15.39	30,811.00	1,200.00
	50	ID Clerk II	1,231.19	32,011.00	15.39	30,811.00	1,200.00
	51	ID Clerk II	1,231.19	32,011.00	15.39	30,811.00	1,200.00
	52	ID Clerk II	1,231.19	32,011.00	15.39	30,811.00	1,200.00
	53	ID Tech/Evidence Custodian (C.O. 21.0719.571)	1,390.19	36,145.00	17.38	34,945.00	1,200.00
	54	Finance/Grants Officer	1,526.92	39,700.00	19.09	38,500.00	1,200.00
*	55	Certificate Pay		40,000.00		16,200.00	23,800.00
	56	Step Plan		111,400.00			111,400.00
		<b>Subtotal</b>		<b>734,024.00</b>		<b>579,624.00</b>	<b>43,000.00</b>
		<b>Total 560</b>		<b>2,734,370.00</b>		<b>2,510,545.00</b>	<b>112,425.00</b>
561	01	Captain Jail	2,944.69	76,562.00	36.81	68,779.00	7,783.00
	02	Lt. Jail	2,363.73	61,457.00	29.55	60,257.00	1,200.00
	03	Lt. Jail	2,248.35	58,457.00	28.10	57,257.00	1,200.00
	04	Lt. Jail	2,248.35	58,457.00	28.10	57,257.00	1,200.00
	05	Lt. Jail	2,248.35	58,457.00	28.10	57,257.00	1,200.00
	06	Lt. Jail	2,248.35	58,457.00	28.10	57,257.00	1,200.00
		<b>Subtotal</b>		<b>371,847.00</b>		<b>358,064.00</b>	<b>13,783.00</b>
	07	Sgt. Transport	2,067.77	53,762.00	25.85	52,562.00	1,200.00
	8-11	Sgt. Jail	1,860.69	48,378.00	23.26	47,178.00	1,200.00
	12-14	Sgt. Jail	1,899.15	49,378.00	23.74	47,178.00	2,200.00
		<b>Subtotal</b>		<b>399,408.00</b>		<b>382,808.00</b>	<b>16,600.00</b>
	15-22	Corporal Jail	1,716.20	44,664.00	21.45	42,464.00	2,200.00
	23	Admin Asst. Jailer	1,716.20	44,664.00	21.45	42,464.00	2,200.00
	24	Trusty Officer	1,716.20	44,664.00	21.45	42,464.00	2,200.00
	25	Trusty Officer	1,716.20	44,664.00	21.45	42,464.00	2,200.00
		<b>Subtotal</b>		<b>491,304.00</b>		<b>467,104.00</b>	<b>24,200.00</b>
26-31		Detention Deputy Transport	1,608.08	41,810.00	20.10	40,610.00	1,200.00
	32	Deputy Comm. Svc/Recruiting-Jail	1,691.15	43,970.00	21.14	42,770.00	1,200.00
		<b>Subtotal</b>		<b>294,830.00</b>		<b>286,430.00</b>	<b>8,400.00</b>
33-81		Jailer I - 49 positions	1,401.81	36,447.00	17.52	34,247.00	2,200.00
		<b>Subtotal</b>		<b>1,785,903.00</b>		<b>1,678,103.00</b>	<b>107,800.00</b>
82-119		Jailer II - 38 positions	1,441.50	37,479.00	18.02	35,279.00	2,200.00
		<b>Subtotal</b>		<b>1,424,202.00</b>		<b>1,340,602.00</b>	<b>83,600.00</b>

**GENERAL FUND  
PROPOSED MAXIMUM SALARIES FOR 2022**

<u>Dept</u>	<u>Pos</u>	<u>Position</u>	<u>Bi-Weekly</u>	<u>2022 Yearly</u>	<u>Hourly</u>	<u>2021 Budget</u>	<u>Increase</u>
561	120-129	Jailer III - 10 positions	1,461.85	38,008.00	18.27	35,808.00	2,200.00
		<b>Subtotal</b>		<b>380,080.00</b>		<b>358,080.00</b>	<b>22,000.00</b>
130-132	Jailer IV - 3 positions		1,482.15	38,536.00	18.53	36,336.00	2,200.00
		<b>Subtotal</b>		<b>115,608.00</b>		<b>109,008.00</b>	<b>6,600.00</b>
133-144	Jailer V - 12 positions		1,515.15	39,394.00	18.94	37,194.00	2,200.00
145-146	Training Deputy		1,691.15	43,970.00	21.14	42,770.00	1,200.00
		<b>Subtotal</b>		<b>560,668.00</b>		<b>531,868.00</b>	<b>28,800.00</b>
		<b>Subtotal - Jailers I-V and Deputies</b>		<b>4,561,291.00</b>		<b>4,304,091.00</b>	<b>257,200.00</b>
147	Mail Officer / Jailer V		1,515.15	39,394.00	18.94	37,194.00	2,200.00
148	Bldg Engineer II/Jailer (C.O. 21.0719.571)		1,632.69	42,450.00	20.41	41,250.00	1,200.00
149	Bldg Engineer/Jailer		1,584.62	41,200.00	19.81	40,000.00	1,200.00
150	Jail Facility Trusty Officer		1,716.20	44,664.00	21.45	42,464.00	2,200.00
		<b>Subtotal</b>		<b>168,958.00</b>		<b>162,158.00</b>	<b>6,800.00</b>
151-152	Part Time Jailer @29 hrs/wk @ \$17/hr			25,636.00		25,636.00	-
153	PT Transport Officer @20 hrs/wk @ \$17/hr			17,680.00		17,680.00	-
		<b>Subtotal</b>		<b>43,316.00</b>		<b>43,316.00</b>	
154	Bond Supervisor/Jailer		1,679.38	44,664.00	20.99	37,258.00	7,406.00
155-158	Bond Clerk/Jailer		1,363.35	36,447.00	17.04	30,000.00	6,447.00
		<b>Subtotal</b>		<b>190,452.00</b>		<b>157,258.00</b>	<b>33,194.00</b>
159	Certificate Pay - Jailer			45,000.00		45,000.00	-
160	Jailer Incentive Pay in 409 for CC action						
161	Deputy Step Plan			19,400.00		-	19,400.00
		<b>Subtotal</b>		<b>64,400.00</b>		<b>45,000.00</b>	<b>19,400.00</b>
		<b>Total - 561 Jail</b>		<b>6,290,976.00</b>		<b>5,919,799.00</b>	<b>371,177.00</b>
562	01	Security LT	2,227.73	57,921.00	27.87	56,721.00	1,200.00
	02	Security Guard	1,691.15	43,970.00	21.14	42,770.00	1,200.00
	03	Security Guard-Bailiff	1,664.19	43,269.00	20.80	42,069.00	1,200.00
	04	Security Guard-Bailiff	1,664.19	43,269.00	20.80	42,069.00	1,200.00
	05	Security Guard-Bailiff	1,664.19	43,269.00	20.80	42,069.00	1,200.00
	06	Security Guard-Bailiff	1,664.19	43,269.00	20.80	42,069.00	1,200.00
	07	Security Guard-Bailiff	1,664.19	43,269.00	20.80	42,069.00	1,200.00
	08	Certificate Pay		11,800.00		1,800.00	10,000.00
	09	Step Plan		22,900.00		-	22,900.00
		<b>Total</b>		<b>352,936.00</b>		<b>311,636.00</b>	<b>41,300.00</b>
		<b>Grand Total - 56X Sheriff's Office</b>		<b>9,378,282.00</b>		<b>8,741,980.00</b>	<b>524,902.00</b>

\* Reinstatement of Deputy Certificate Pay not yet decided.

# GENERAL FUND

## PROPOSED MAXIMUM SALARIES FOR 2022

<u>Dept</u>	<u>Pos</u>	<u>Position</u>	<u>Bi-Weekly</u>	<u>2022 Yearly</u>	<u>Hourly</u>	<u>2021 Budget</u>	<u>Increase</u>
570		<b>Juvenile Probation</b>					
		Probation Staff, 11 positions Salary set by Board of Judges		673,200.00		660,000.00	13,200.00
		Juvenile Board (6 Judges) @ \$9,688 each		58,128.00		51,000.00	7,128.00
				<b>731,328.00</b>	-	<b>711,000.00</b>	<b>20,328.00</b>
572		<b>Juvenile Detention</b>					
1-22		22 Positions - Salaries set by Board of Judges		<b>970,055.00</b>		<b>943,655.00</b>	26,400.00
		<b>Total Juvenile Services</b>		<b>1,701,383.00</b>	-	<b>1,654,655.00</b>	<b>26,400.00</b>
640	01	Hum. Serv. Supervisor	1,730.77	45,000.00	21.63	42,349.00	2,651.00
	02	Chief Case Worker	1,239.62	32,230.00	15.50	31,030.00	1,200.00
	03	Case Worker	1,224.81	31,845.00	15.31	30,645.00	1,200.00
	04	Case Worker	1,200.00	31,200.00	15.00	30,000.00	1,200.00
		<b>Total</b>		<b>140,275.00</b>	67.44	<b>134,024.00</b>	<b>6,251.00</b>
665	01	Office Asst. Cty Ag (PT 28 hrs/wk @ 13.54/hr)	758.24	19,710.00	13.54	18,710.00	1,000.00
	02	County Agent Supplement	538.46	14,000.00	6.73	13,000.00	1,000.00
		Auto Allowance (C.O. 19.1104.770)		4,180.00		4,180.00	-
	03	County Agent Supplement	538.46	14,000.00	6.73	13,000.00	1,000.00
		Auto Allowance (C.O. 19.1104.770)		2,782.00		2,782.00	-
		<b>Total</b>		<b>54,672.00</b>		<b>51,672.00</b>	<b>3,000.00</b>
		<b>Grand Total General Fund</b>		<b>22,261,359.00</b>		<b>20,237,133.00</b>	<b>847,483.00</b>

### Road and Bridge Funds

221	00	Commissioner Precinct #1	2,502.88	65,075.00	31.29	63,875.00	1,200.00
	01	General Foreman	1,890.77	49,160.00	23.63	47,960.00	1,200.00
	02	Operator (C.O. 19.1223.915)	1,526.15	39,680.00	19.08	38,480.00	1,200.00
	03	Operator	1,326.15	34,480.00	16.58	33,280.00	1,200.00
	04	Operator (C.O. 19.1223.915)	1,446.15	37,600.00	18.08	36,400.00	1,200.00
	05	Operator	1,326.15	34,480.00	16.58	33,280.00	1,200.00
	06	Operator	1,326.15	34,480.00	16.58	33,280.00	1,200.00
	07	<b>NEW</b> Laborer	1,200.00	31,200.00	15.00	25,000.00	6,200.00
	<b>07</b>	<b>Total</b>		<b>326,155.00</b>		<b>311,555.00</b>	<b>14,600.00</b>
222	00	Commissioner Precinct #2	2,456.74	65,075.00	31.29	63,875.00	1,200.00
	01	General Foreman	1,890.77	49,160.00	23.63	47,960.00	1,200.00
	02	Operator	1,406.15	36,560.00	17.58	35,360.00	1,200.00
	03	Asst. Foreman/Operator	1,566.15	40,720.00	19.58	39,520.00	1,200.00
	04	Operator	1,566.15	40,720.00	19.58	39,520.00	1,200.00
	05	Operator (C.O. 20.0113.014)	1,326.15	34,480.00	16.58	33,280.00	1,200.00
	06	Operator (C.O. 20.0113.014)	1,326.15	34,480.00	16.58	33,280.00	1,200.00
	07	Hourly up to \$12.50/hr.		25,000.00		25,000.00	-
	<b>07</b>	<b>Total</b>		<b>326,195.00</b>		<b>317,795.00</b>	<b>8,400.00</b>

**GENERAL FUND  
PROPOSED MAXIMUM SALARIES FOR 2022**

<u>Dept</u>	<u>Pos</u>	<u>Position</u>	<u>Bi-Weekly</u>	<u>2022 Yearly</u>	<u>Hourly</u>	<u>2021 Budget</u>	<u>Increase</u>
223	00	Commissioner Precinct #3	2,502.88	65,075.00	31.29	63,875.00	1,200.00
	01	General Foreman	1,890.77	49,160.00	23.63	47,960.00	1,200.00
	02	Operator	1,246.15	32,400.00	15.58	31,200.00	1,200.00
	03	Operator	1,406.15	36,560.00	17.58	35,360.00	1,200.00
	04	Operator	1,566.15	40,720.00	19.58	39,520.00	1,200.00
	05	Operator	1,406.15	36,560.00	17.58	35,360.00	1,200.00
	06	Operator	1,326.15	34,480.00	16.58	33,280.00	1,200.00
	07	Hourly up to \$12.50/hr.		15,000.00		25,000.00	(10,000.00)
	<b>07</b>	<b>Total</b>		<b>309,955.00</b>		<b>311,555.00</b>	<b>(1,600.00)</b>
224	00	Commissioner Precinct #4	2,502.88	65,075.00	31.29	63,875.00	1,200.00
	01	Operator	1,890.77	49,160.00	23.63	47,960.00	1,200.00
	02	Operator	1,326.15	34,480.00	16.58	33,280.00	1,200.00
	03	Operator	1,326.15	34,480.00	16.58	33,280.00	1,200.00
	04	Operator (C.O. 21.0706.541)	1,326.15	34,480.00	16.58	33,280.00	1,200.00
	05	Office Manager	1,276.92	33,200.00	15.96	32,000.00	1,200.00
	06	Operator	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	07	Hourly up to \$12.50/hr.		35,000.00		25,000.00	10,000.00
	<b>07</b>	<b>Total</b>		<b>317,075.00</b>		<b>298,675.00</b>	<b>18,400.00</b>
225	01	Operator	1,230.77	32,000.00	15.38	39,520.00	(7,520.00)
<b>Grand Total - Road and Bridge Funds</b>				<b>1,311,380.00</b>		<b>1,279,100.00</b>	<b>32,280.00</b>
 <b>Other Funds</b>							
<b>County-Wide Records Management Fund</b>							
237	01	Records Manager	1,469.23	38,200.00	18.37	37,000.00	1,200.00
<b>County Clerk Records Management Fund</b>							
238	01	Records Clerk	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	02	Imaging Clerk	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	03	Vitals Clerk	1,200.00	31,200.00	15.00	30,000.00	1,200.00
	04	Records Clerk	1,200.00	31,200.00	15.00	30,000.00	1,200.00
		<b>Total</b>		<b>124,800.00</b>		<b>120,000.00</b>	<b>4,800.00</b>
<b>District Clerk Records Management Fund</b>							
239	01	Deputy Clerk	1,265.38	32,900.00	15.82	31,500.00	1,400.00
	02	Deputy Clerk	1,241.35	32,275.00	15.52	31,000.00	1,275.00
		<b>Total</b>		<b>65,175.00</b>		<b>62,500.00</b>	<b>2,675.00</b>
<b>Law Library Fund</b>							
242	01	Law Librarian	1,729.77	44,974.00	21.62	43,774.00	1,200.00
<b>Grand Total - Other Funds</b>				<b>273,149.00</b>		<b>263,274.00</b>	<b>9,875.00</b>
<b>GRAND TOTAL</b>				<b>23,845,888.00</b>		<b>21,779,507.00</b>	<b>889,638.00</b>

## **APPENDIX 2 EQUIPMENT LISTING**

Services, projects and items costing \$5,000 or more will be capitalized. Special account or project numbers will be assigned to all capitalized items. Items costing below \$5,000 will be considered low cost items and controlled as such.

Purchase requests for items, services and projects, including repairs and maintenance costing \$5,000 or more must be submitted to Commissioners Court for approval before purchase.

Exceptions to the prior approval rule are:

- 1) Consumables used in operations.
- 2) Emergency replacement parts and components necessary to keep utilities and heating/air conditioning systems and buildings in operation.
- 3) Emergency replacement equipment, components, and services necessary to keep the Local Area Network (LAN) and LAN based services operational. (C.O. 15.02.111)
- 4) Other purchases required to abate immediate emergencies involving public health and safety.
- 5) Purchases covered in #2, #3, and #4 above should be submitted at the next Commissioners Court meeting with interim approval being given by the supervising Commissioner or County Judge.

Departments anticipating purchases in excess of the limits above should consult with the Auditor's Office prior to incurring the expense.

All computers, printers, copiers, and accessories that connect to the County technology system are under the control of the Information Systems Director who controls the selection and placement of such equipment and maintains inventory in coordination with Commissioners Court.

**Note: The budget for most capital items and some lower cost items in the General Fund may be placed in Dept. 409, Non-Departmental, and expenditures for these items will be controlled by Commissioners Court. Departments and offices must submit a request to Commissioners Court for approval before the purchase is made.**

## **2022 Equipment & Infrastructure Acquisitions**

1. In 2021 the projects paid from the \$4.05 million Limited Tax Note and the \$3.5 million Tyler Software Acquisition were substantially completed and funds remaining in Fund 403 were placed in Fund 100, General Fund, and those in Fund 404 went to the Permanent Improvement Fund.
2. The Law Enforcement Center (LEC) construction was substantially completed in 2021. The Sheriff Office was moved from the Courthouse to the new facility the latter half of 2020 and the jail is to be consolidated in the building by the end of 2021. With completion of the LEC, most of the funds in Fund 405 have been expended and those remaining have been moved to Fund 401, Permanent Improvement Fund.
3. Road and Bridge projects for improvement of County roads continued in 2021 with grant funding of about \$1.3 million to reimburse precinct expenditures and the use of revenue from the special road and bridge tax which is set at \$0.01 per \$100 value for each Road and Bridge Precinct for 2022.

## 2022 EQUIPMENT / PROJECT REQUESTS

The following requests were received for the 2022 budget. Funding will be placed in Department 409 for action by Commissioners Court.

<u>Dept</u>	<u>Item</u>	<u>Qty.</u>	<u>Est. Cost</u>	<u>Notes</u>
401	Furniture	TBD	\$1,000	Dept. 409
	Laptop	1	5,000	
	<b>Total</b>		<b><u>\$6,000</u></b>	
403/490	New Voting System	Various items	unknown	TBD
405	Scanner	2	\$1,600	may be provided in 2021
	Signature pad	2	500	may be provided in 2022
	<b>Total</b>		<b><u>\$2,100</u></b>	
406	Alcoma Backup for			
	Microwave Radios	1	\$65,672	Dept. 409
	Security Camera System	1	35,000	Dept. 409
	Remote Site Monitoring	1	22,000	Dept. 409
	Fire Radio System Upgrage	1	20,000	Dept. 409
	Base Zoom Mavic2	1	1,500	Dept. 409
	<b>Total</b>		<b><u>\$144,172</u></b>	
412	IT Equipment & Replacements	Various	\$157,800	Dept. 409
429	Chevy Tahoe	2	\$70,000	
550	Glock Mod 19	3	\$2,100	
	Rifle Plates	3 sets	3,600	
	Body Cameras	3	6,400	
	Cop Sync SW		TBD	
	Dell 7720 Rugged Tablets	3	TBD	
	Car Monitors	3	1,050	
551	Cop Sync SW		TBD	
560	Taser Contract		50,000	
	Body Cameras		150,000	

# ROAD & BRIDGE EQUIPMENT 2022

Capital projects and equipment expenditures for Road & Bridge Precincts to be determined within the following budget amounts.

<u>FUND</u>	<u>CAPITAL AMOUNT</u>
221 Precinct 1	\$378,671
222 Precinct 2	46,904
223 Precinct 3	417,691
224 Precinct 4	200,000
225 Joint Precinct	275,922



# **APPENDIX 3**

## **TRUTH IN TAXATION 2022**

# 2021 Tax Rate Calculation Worksheet

Date: 08/16/2021 02:46 PM

## Taxing Units Other Than School Districts or Water Districts

### Wichita County

940-766-8100

Taxing Unit Name

Phone (area code and number)

**600 Scott St. Suite 103, Wichita Falls, Texas 76301**

**wichitatax.com**

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the No-New-Revenue (NNR) tax rate and Voter-Approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
<b>1. 2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$7,439,518,635
<b>2. 2020 tax ceilings.</b> Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$0
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$7,439,518,635
<b>4. 2020 total adopted tax rate.</b>	\$0.604595/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b>	
A. Original 2020 ARB values:	\$10,881,902
B. 2020 values resulting from final court decisions:	\$10,320,000

C. <b>2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$561,902
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. <b>2020 ARB certified value:</b>	\$0
B. <b>2020 disputed value:</b>	\$0
C. <b>2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$0
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$561,902
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$7,440,080,537
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.  A. <b>Absolute exemptions.</b> Use 2020 market value:  B. <b>Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:  C. <b>Value loss.</b> Add A and B. <sup>5</sup>	\$1,855,259  \$23,154,816  \$25,010,075
<b>11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.  A. <b>2020 market value:</b>  B. <b>2021 productivity or special appraised value:</b>  C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>	\$1,135,858  \$63,071  \$1,072,787
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$26,082,862
<b>13. 2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$102,416,313
<b>14. 2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$7,311,581,362
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$44,205,455
<b>16. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years	\$66,367

preceding tax year 2020. <sup>8</sup>	
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$44,271,822
<b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>	
<b>A. Certified values:</b>	\$7,845,650,613
<b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:	\$18,263,163
<b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
<b>D. Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup>	\$103,085,886
<b>E. Total 2021 value.</b> Add A and B, then subtract C and D.	\$7,760,827,890
<b>19. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
<b>A. 2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup>	\$0
<b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup>	\$0
<b>C. Total value under protest or not certified:</b> Add A and B.	\$0
<b>20. 2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$0
<b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$7,760,827,890
<b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$0
<b>23. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An	\$72,580,324

improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$72,580,324
<b>25. Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$7,688,247,566
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.575837/\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	\$0.613841/\$100

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(13)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(15)

<sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>Reserved for expansion

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0441

## SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The Voter-Approval tax rate for a county is the sum of the Voter-Approval tax rates calculated for each type of tax the county levies. In most cases the Voter-Approval tax rate exceeds the No-New-Revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. <b>2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.535721/\$100
29. <b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$7,440,080,537
30. <b>Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$39,858,073
31. <b>Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>	
<b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$55,941
<b>B. 2020 taxes in TIF</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$535,713
<b>C. 2020 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
<b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	-\$479,772
<b>E. Add Line 30 to 31D.</b>	\$39,378,301
32. <b>Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$7,688,247,566
33. <b>2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.512188/\$100
34. <b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
<b>A. 2021 state criminal justice mandate:</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0
<b>B. 2020 state criminal justice mandate:</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of	\$0

<p>keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p><b>35. Rate adjustment for indigent health care expenditures.<sup>24</sup></b></p> <p><b>A. 2021 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p><b>B. 2020 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p><b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p><b>A. 2021 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p><b>B. 2020 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p><b>37. Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p><b>A. 2021 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p><b>B. 2020 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p>

E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
<p><b>38. Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p><b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0.000000/\$100</p> <p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<b>39. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.512188/\$100
<p><b>40. Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100.</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	<p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.512188/\$100</p>
<p><b>41. 2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.530114/\$100
<p><b>D41. Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> <li>1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</li> <li>2. the third tax year after the tax year in which the disaster occurred.</li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing</p>	\$0.000000/\$100



unit does not qualify, do not complete Disaster Line 41 (Line D41).	
<b>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses  A. <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup> Enter debt amount.	\$5,627,489
B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.	\$0
C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)	\$0
D. Subtract <b>amount paid</b> from other resources.	\$0
E. <b>Adjusted debt.</b> Subtract B, C, and D from A.	\$5,627,489
<b>43. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$121,609
<b>44. Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.	\$5,505,880
<b>45. 2021 anticipated collection rate.</b> A. Enter the 2021 anticipated collection rate certified by the collector. <sup>29</sup> B. Enter the 2020 actual collection rate C. Enter the 2019 actual collection rate D. Enter the 2018 actual collection rate E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup>	100.59% 102.16% 100.89% 100.59%
<b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E	\$5,473,585
<b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$7,760,827,890
<b>48. 2021 debt tax rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$0.070528/\$100
<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$0.600642/\$100
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
<b>50. COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$0.640113/\$100

- <sup>23</sup>Tex. Tax Code Section 26.044
- <sup>24</sup>Tex. Tax Code Section 26.0441
- <sup>25</sup>Tex. Tax Code Section 26.0442
- <sup>26</sup>Tex. Tax Code Section 26.0443
- <sup>27</sup>Tex. Tax Code Section 26.042(a)

- <sup>28</sup>Tex. Tax Code Section 26.012(7)
- <sup>29</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)
- <sup>30</sup>Tex. Tax Code Section 26.04(b)
- <sup>31</sup>Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

# 2021 Tax Rate Calculation Worksheet

Date: 08/16/2021 02:46 PM

## Taxing Units Other Than School Districts or Water Districts

### Wichita County

**940-766-8100**

Taxing Unit Name

Phone (area code and number)

**600 Scott St. Suite 103, Wichita Falls, Texas 76301**

**wichitatax.com**

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the No-New-Revenue (NNR) tax rate and Voter-Approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate: Special Road and Bridge

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
<b>1. 2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$7,439,518,635
<b>2. 2020 tax ceilings.</b> Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$0
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$7,439,518,635
<b>4. 2020 total adopted tax rate.</b>	\$0.039410/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b>	
<b>A. Original 2020 ARB values:</b>	\$10,881,902
<b>B. 2020 values resulting from final court decisions:</b>	\$10,320,000

C. <b>2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$561,902
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
A. <b>2020 ARB certified value:</b>	\$0
B. <b>2020 disputed value:</b>	\$0
C. <b>2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$0
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$561,902
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$7,440,080,537
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. <b>Absolute exemptions.</b> Use 2020 market value:	\$1,855,259
B. <b>Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$23,154,816
C. <b>Value loss.</b> Add A and B. <sup>5</sup>	\$25,010,075
<b>11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. <b>2020 market value:</b>	\$1,135,858
B. <b>2021 productivity or special appraised value:</b>	\$63,071
C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>	\$1,072,787
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$26,082,862
<b>13. 2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
<b>14. 2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$7,413,997,675
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$2,921,856
<b>16. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years	\$0

preceding tax year 2020. <sup>8</sup>	
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$2,921,856
<b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>	
<b>A. Certified values:</b>	\$7,845,650,613
<b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:	\$18,263,163
<b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
<b>D. Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup>	\$103,085,886
<b>E. Total 2021 value.</b> Add A and B, then subtract C and D.	\$7,760,827,890
<b>19. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
<b>A. 2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup>	\$0
<b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup>	\$0
<b>C. Total value under protest or not certified:</b> Add A and B.	\$0
<b>20. 2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$0
<b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$7,760,827,890
<b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$0
<b>23. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An	\$72,580,324

improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$72,580,324
<b>25. Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$7,688,247,566
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.038004/\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	\$0.613841/\$100

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(13)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(15)

<sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>Reserved for expansion

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0441

## SECTION 2: Voter-Approval Tax Rate: Special Road and Bridge

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The Voter-Approval tax rate for a county is the sum of the Voter-Approval tax rates calculated for each type of tax the county levies. In most cases the Voter-Approval tax rate exceeds the No-New-Revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.039410/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$7,440,080,537
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$2,932,135
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>	
<b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$0
<b>B. 2020 taxes in TIF</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
<b>C. 2020 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
<b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$0
<b>E. Add Line 30 to 31D.</b>	\$2,932,135
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$7,688,247,566
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.038137/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b>	
<b>A. 2021 state criminal justice mandate:</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0
<b>B. 2020 state criminal justice mandate:</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of	\$0

<p>keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p style="text-align: right;">\$&lt;&gt;/\$100</p> <p style="text-align: right;">\$&lt;&gt;/\$100</p>
<p><b>35. Rate adjustment for indigent health care expenditures.<sup>24</sup></b></p> <p><b>A. 2021 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p><b>B. 2020 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$&lt;&gt;/\$100</p> <p style="text-align: right;">\$&lt;&gt;/\$100</p>
<p><b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p><b>A. 2021 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p><b>B. 2020 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0.000000/\$100</p> <p style="text-align: right;">\$0.000000/\$100</p> <p style="text-align: right;">\$0.000000/\$100</p>
<p><b>37. Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p><b>A. 2021 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p><b>B. 2020 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0.000000/\$100</p>



E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100 \$0.000000/\$100
<p><b>38. Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p><b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$0 \$0 \$0/\$100 \$0/\$100
<b>39. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.038137/\$100
<p><b>40. Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100.</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$0 \$0.000000/\$100 \$0.038137/\$100
<p><b>41. 2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.039471/\$100
<p><b>D41. Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> <li>1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</li> <li>2. the third tax year after the tax year in which the disaster occurred.</li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing</p>	\$0.000000/\$100

unit does not qualify, do not complete Disaster Line 41 (Line D41).	
<b>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses  A. <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup> Enter debt amount.	\$0
B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.	\$0
C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)	\$0
D. Subtract <b>amount paid</b> from other resources.	\$0
E. <b>Adjusted debt.</b> Subtract B, C, and D from A.	\$0
<b>43. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$0
<b>44. Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.	\$0
<b>45. 2021 anticipated collection rate.</b> A. Enter the 2021 anticipated collection rate certified by the collector: <sup>29</sup>	
B. Enter the 2020 actual collection rate	0.00%
C. Enter the 2019 actual collection rate	0.00%
D. Enter the 2018 actual collection rate	0.00%
E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup>	0.00%
<b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E	\$0
<b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$7,760,827,890
<b>48. 2021 debt tax rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$0.000000/\$100
<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$0.039471/\$100
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
<b>50. COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$0.640113/\$100

- <sup>23</sup>Tex. Tax Code Section 26.044
- <sup>24</sup>Tex. Tax Code Section 26.0441
- <sup>25</sup>Tex. Tax Code Section 26.0442
- <sup>26</sup>Tex. Tax Code Section 26.0443
- <sup>27</sup>Tex. Tax Code Section 26.042(a)

- <sup>28</sup>Tex. Tax Code Section 26.012(7)
- <sup>29</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)
- <sup>30</sup>Tex. Tax Code Section 26.04(b)
- <sup>31</sup>Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

**SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes**

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Additional Sales and Use Tax Worksheet	Amount/Rate
<p><b>51. Taxable Sales.</b> For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.<sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p><b>52. Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.<sup>33</sup></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.<sup>34</sup></p> <p><b>- or -</b></p> <p><b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p><b>53. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$7,760,827,890
<p><b>54. Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.000000/\$100
<p><b>55. 2021 NNR tax rate, unadjusted for sales tax.</b><sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.613841/\$100
<p><b>56. 2021 NNR tax rate, adjusted for sales tax.</b></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.613841/\$100
<p><b>57. 2021 voter-approval tax rate, unadjusted for sales tax.</b><sup>36</sup> Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.640113/\$100
<p><b>58. 2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.</p>	\$0.640113/\$100

<sup>31</sup>Reserved for expansion

<sup>34</sup>Tex. Tax Code Section 26.041(d)

<sup>32</sup>Tex. Tax Code Section 26.041(d)

<sup>35</sup>Tex. Tax Code Section 26.04(c)

<sup>33</sup>Tex. Tax Code Section 26.041(i)

<sup>36</sup>Tex. Tax Code Section 26.04(c)

**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control**

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

<b>Voter-Approval Protection for Pollution Control Worksheet</b>	<b>Amount/Rate</b>
<b>59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>60. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$7,760,827,890
<b>61. Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
<b>62. 2021 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.640113/\$100

<sup>37</sup>Tex. Tax Code Section 26.045(d)

<sup>38</sup>Tex. Tax Code Section 26.045(i)

**SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

<b>Unused Increment Rate Worksheet</b>	<b>Amount/Rate</b>
<b>63. 2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.029696
<b>64. 2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
<b>65. 2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
<b>66. 2021 unused increment rate.</b> Add Lines 63, 64 and 65.	\$0.029696/\$100
<b>67. 2021 voter-approval tax rate, adjusted for unused increment rate.</b> <sup>23</sup> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.669809/\$100

<sup>39</sup>Tex. Tax Code Section 26.013(a)

<sup>40</sup>Tex. Tax Code Section 26.013(c)

<sup>41</sup>Tex. Tax Code Section 26.0501(a) and (c)

<sup>42</sup>Tex. Tax Code Section Local Gov't Code Section 120.007(d), effective Jan. 1, 2022

<sup>43</sup>Tex. Tax Code Section 26.063(a)(1)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

<b>De Minimis Rate Worksheet</b>	<b>Amount/Rate</b>
<b>68. Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.550325/\$100
<b>69. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$7,760,827,890
<b>70. Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$0.006442
<b>71. 2021 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.070528/\$100
<b>72. De minimis rate.</b> <sup>23</sup> Add Lines 68, 70 and 71.	\$0.627295/\$100

<sup>44</sup>Tex. Tax Code Section 26.012(8-a)

<sup>45</sup>Tex. Tax Code Section 26.063(a)(1)

## SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year<sup>47</sup>.

**NOTE: This section will not apply to any taxing units in 2021.** It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
<p><b>73. 2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p><b>74. Adjusted 2020 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.<sup>48</sup> Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>	N/A
<p><b>75. Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.</p>	N/A
<p><b>76. Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p><b>77. Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A
<p><b>78. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax</i></p>	N/A



79. <b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	N/A
80. <b>2021 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

<sup>46</sup>Tex. Tax Code Section 26.042(b)

<sup>47</sup>Tex. Tax Code Section 26.042(f)

<sup>48</sup>Tex. Tax Code Section 26.042(c)

<sup>49</sup>Tex. Tax Code Section 26.042(b)

<sup>50</sup>Tex. Tax Code Section 26.04(c-2) and (d-2)

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-New-Revenue tax rate**

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax) \$0.613841/\$100

Indicate the line number used: 27

**Voter-Approval tax rate**

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue) \$0.669809/\$100

Indicate the line number used: 67

**De minimis rate**

If applicable, enter the de minimis rate from Line 72. \$0.627295/\$100

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. <sup>50</sup>

**print here** Tommy Smyth

Printed Name of Taxing Unit Representative

**sign here**

Taxing Unit Representative

Date

08/16/2021